

2019 Annual Budget

City of Marshall, Texas



January 1, 2019 - December 31, 2019

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Attached is the proposed budget for the City of Marshall Calendar Year 2019.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$115,969, which is a 2.16 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$26,757.

CITY COMMISSION

May 2018 – May 2019

LARRY HURTA, Chairman

District #6

GLORIA MOON

District #1

GAIL K. BEIL

District #2

TERRI BROWN

District #3

WILLIAM “DOC” HALLIDAY

District #4

VERNIA CALHOUN

District #5

DOUG LEWIS

District #7

MANAGEMENT STAFF

CITY MANAGER

Jack Redmon, Interim

POLICE CHIEF

Cliff Carruth

CITY SECRETARY/

FINANCE DIRECTOR

Elaine Altman

SUPPORT SERVICES

SUPERINTENDENT

Randy Pritchard

FIRE CHIEF

Reginald Cooper

WATER UTILITIES/

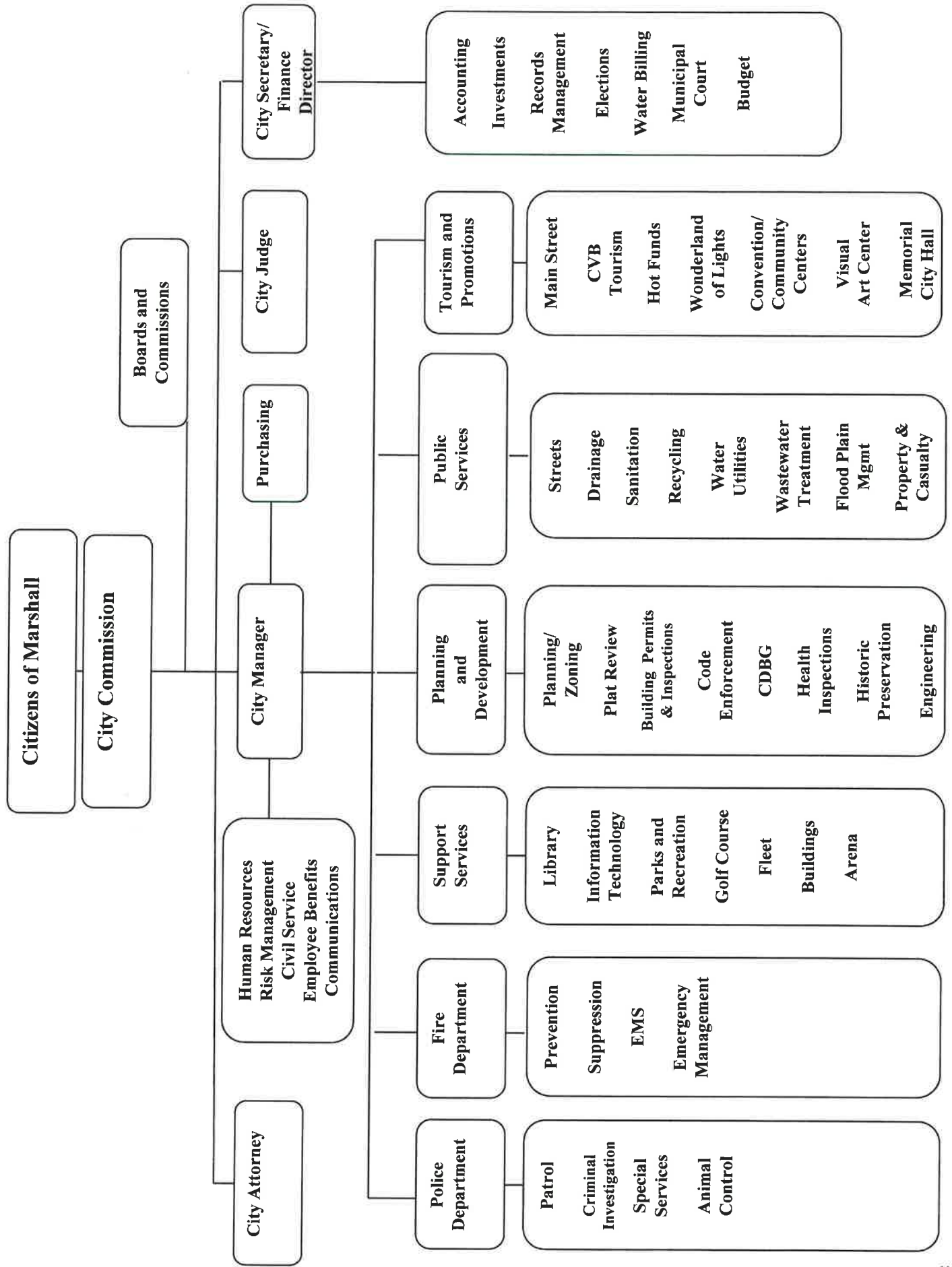
PUBLIC SERVICES DIRECTOR

J. C. Hughes

COMMUNITY & ECONOMIC

DEVELOPMENT DIRECTOR

Wes Morrison





The Honorable Chairman and City Commissioners
City of Marshall
Marshall, Texas

Members of the City Commission:

Enclosed is the budget for the fiscal year beginning January 1, 2019 and ending December 31, 2019. The document is the result of much hard work by the City Commission and the City staff. As always, the 2019 budget seeks to provide a balance of high levels of service and maintenance of public facilities at the lowest possible cost to the citizens of Marshall.

The budget has been developed to support the City's strategic priorities as outlined in the City's Strategic Plan:

The City of Marshall will be a safe and secure community.

The City of Marshall will have a strong, diverse, and viable local economy.

The City of Marshall will have unity and purpose in its leadership as it works to maintain a financially stable organization.

The City of Marshall will be designed to include high quality and effective infrastructure.

The City of Marshall will be a highly desirable place to live, work, and play with thriving neighborhoods and high quality of life for all residents.

The 2019 budget reaffirms the Commission's commitment to these goals, along with its continued commitment to emphasize essential services on which our citizens depend.

The tax rate to support the budget is \$0.542160 per \$100 of assessed valuation and remains the same as the prior year's rate. The Public Services Department entered into a new contract agreement with Republic Services to provide Solid Waste and Recycling Services. This will result in an increase to residential and commercial sanitation customers of \$4.06 per month. Customers will be provided weekly sanitation collection and 95 gallon carts.

The Street Improvement budget for 2018 totals \$1,427,570 with \$894,565 provided for in General Fund and \$533,005 provided for in our Street Maintenance Fund. In the Water and Sewer Enterprise Fund, a total of \$799,600 is budgeted for Improvements to Water and Sewer Mains.

The 2019 budget is a balanced budget with no reliance on reserves. Projected revenues and budgeted expenditures for the General Fund and the Water and Sewer Enterprise Fund are as follows:

<u>Fund</u>	<u>Projected Revenues</u>	<u>Budgeted Expenditures</u>
General Fund	\$20,583,547	\$20,583,547
Water and Sewer Enterprise Fund	<u>\$10,525,760</u>	<u>\$10,525,760</u>
Total	\$31,109,307	\$31,109,307

The 2019 budget also contains a budgeted fund, the Municipal Drainage Utility Fund. As provided for in Chapter 552 of the Local Government Code, cities can create a Municipal Drainage Utility System and levy a monthly fee to fund drainage improvements. In 2017, a Municipal Drainage Utility System was created to fund greatly needed drainage improvements. We have budgeted expenses for drainage improvements for 2019 in the amount of \$380,600.

As always, revenues will need to be watched closely and expenditures will need to be controlled carefully throughout the 2019 fiscal year to assure that the City of Marshall achieves its primary goal of maintaining a balanced budget.

The adopted budget is the culmination of diligent efforts of many people. I wish to extend my thanks to each member of the City Commission for the many hours of work put forth attending budget workshops, reviewing draft budget documents, and providing input to develop the budget. I also would like to express my appreciation to the City staff for their hard work on the budget along with striving to maintain high levels of service to our citizens. Our desire in achieving your goals is to keep our residents in mind throughout the process, knowing that we serve them. I also extend thanks to Marshall Citizens who participated in budget meetings and hearings. Their willingness to share thoughts and priorities strengthens our City. It is my hope, as I am sure it is yours, that 2019 will be a good year for the City of Marshall.

Respectfully submitted,



Jack Redmon

City Manager, Interim

ORDINANCE NO. O-18-16

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF MARSHALL, TEXAS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF MARSHALL, TEXAS, FOR THE 2019 FISCAL YEAR.

WHEREAS, the budget, as presented in Section 1 below, for the fiscal year beginning January 1, 2019 and ending December 31, 2019 was duly presented to the City Commission by the City Manager and a public hearing was ordered by the City Commission and said notices were published in the Marshall News Messenger and said public hearing was held according to said notice; now, therefore,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF MARSHALL, TEXAS:

SECTION 1

THAT the appropriations for the fiscal year beginning January 1, 2019 and ending December 31, 2019 for the support of the City of Marshall, Texas, be fixed and determined for said term in accordance with the expenditures shown in the City's fiscal year 2019 budget, as detailed below:

<u>FUND</u>	<u>TOTAL BUDGETED EXPENDITURES</u>
General Fund	\$ 20,583,547
Water & Sewer Enterprise Fund	<u>\$ 10,525,760</u>
Sub-Total -- Operating Budget	\$ 31,109,307
2007 General Obligation Debt Service Fund & 2016 General Obligation Refunding, Series 2010 & 2010A Combination Tax & Limited Surplus Revenue Certificates of Obligation, Series 2017 Combination Tax & Revenue Certificates of Obligation Debt Service Funds	\$ 854,679
Hotel/Motel Occupancy Tax Fund	\$ 718,340
Litter Control Fund	\$ 55,400
D.A.R.E. Donation Fund	\$ 6,200
Street Maintenance Fund	\$ 535,937
Capital Improvement Fund	\$ 0
Equipment Replacement Fund – General Fund	\$ 128,535
Equipment Replacement Fund – Water & Sewer Fund	\$ 244,723
Municipal Drainage Utility Fund	\$ 380,600
Emergency Medical Services – ESD	<u>\$ 38,000</u>
Total Budget	<u>\$ 34,071,721</u>

SECTION 2

THAT the budget, as shown in words and figures in Section 1, is hereby approved in all respects and adopted as the City's budget for fiscal year beginning January 1, 2019 and ending December 31, 2019.

PASSED AND APPROVED this, the 13th day of September, 2018.

Chairman Larry Hurta, District 6, voted	<u>aye</u>
Mayor Pro-Tem Gloria Moon, District 1, voted	<u>aye</u>
Commissioner Gail Beil, District 2, voted	<u>aye</u>
Commissioner Terri Brown, District 3, voted	<u>aye</u>
Commissioner William Halliday, District 4, voted	<u>noy</u>
Commissioner Vernia Calhoun, District 5, voted	<u>abstain</u>
Commissioner Doug Lewis, District 7, voted	<u>aye</u>

Total Ayes: 4
Total Nays: 1
Total Abstain: 1
Total Absent: 1

PASSED, APPROVED, AND ADOPTED this, the 27th day of September, 2018.

Chairman Larry Hurta, District 6, voted	<u>aye</u>
Mayor Pro-Tem Gloria Moon, District 1, voted	<u>aye</u>
Commissioner Gail Beil, District 2, voted	<u>aye</u>
Commissioner Terri Brown, District 3, voted	<u>aye</u>
Commissioner William Halliday, District 4, voted	<u>noy</u>
Commissioner Vernia Calhoun, District 5, voted	<u>noy</u>
Commissioner Doug Lewis, District 7, voted	<u>aye</u>

Total Ayes: 5
Total Nays: 2
Total Abstain: 0
Total Absent: 0

APPROVED:


CHAIRMAN OF THE CITY COMMISSION
OF THE CITY OF MARSHALL, TEXAS

ATTEST:


ELAINE ALTMAN
CITY SECRETARY

BUDGET SUMMARY

The City's 2019 Annual Budget is funded primarily through two types of funds, the General Fund and the Water and Sewer Enterprise Fund.

The General Fund is used to pay for core City services. Examples of these services are public safety, parks and recreation, street maintenance, and the library. The revenue to pay for these services comes from primarily sales tax and property taxes, but also includes fees, licenses and permits, fines and other various sources.

The City's property tax is levied each October 1 based on the assessed value of all real and business personal property in the city. The City Commission sets the property tax rate. The value of property is established by the Harrison Central Appraisal District.

The Water and Sewer Enterprise Fund is funded from water and sewer user fees.

The following pages summarize revenue and expenditures for both of these funds.

The City also has various other funds that are designated for a special purpose and do not support the annual operations of the city. The larger of these funds are shown in this document following the Water and Sewer Enterprise Fund.

2019 PERSONNEL SUMMARY GENERAL AND WATER AND SEWER ENTERPRISE FUND

Note: This list includes all permanent employees. Some departments have funds allocated on an annual basis for seasonal and/or part-time employees. These seasonal and/or part-time employees are not included in this listing since the number hired varies based on the needs of the department. Each department with part-time and hourly funding is indicated with an asterisk(*) by the department or division name. The funded amount can be found in the detailed department budget unless otherwise indicated.

<u>ACTIVITY</u>	<u>PART-TIME</u>	<u>FULL-TIME</u>	<u>TOTAL</u>
<u>GENERAL GOVERNMENT</u>			
Administration		1.50	1.50
Human Resources		2.00	2.00
Purchasing		0.00	0.00
TOTAL - GENERAL GOVERNMENT	0.00	3.50	3.50
<u>CITY SECRETARY/FINANCE</u>			
Accounting		3.00	3.00
Records Management		1.00	1.00
Municipal Court	2.00	4.00	6.00
Water Billing-Funded in Water Util-10 Employees			
TOTAL - CITY SECRETARY/FINANCE	2.00	8.00	10.00
<u>PUBLIC SAFETY</u>			
<u>POLICE</u>			
Special Services		15.00	15.00
Patrol		39.00	39.00
Criminal Investigation		13.00	13.00
Animal Control		3.00	3.00
Subtotal – Police	0.00	70.00	70.00
<u>FIRE</u>			
Prevention		2.00	2.00
Suppression		30.00	30.00
Emergency Medical Services		19.00	19.00
Emergency Management		0.00	0.00
Subtotal – Fire	0.00	51.00	51.00
TOTAL – PUBLIC SAFETY	0.00	121.00	121.00
<u>PUBLIC SERVICES</u>			
Streets		9.00	9.00
Muni Drain-Funded in Muni Drain.-3 Employees			
TOTAL – PUBLIC SERVICES	0.00	9.00	9.00

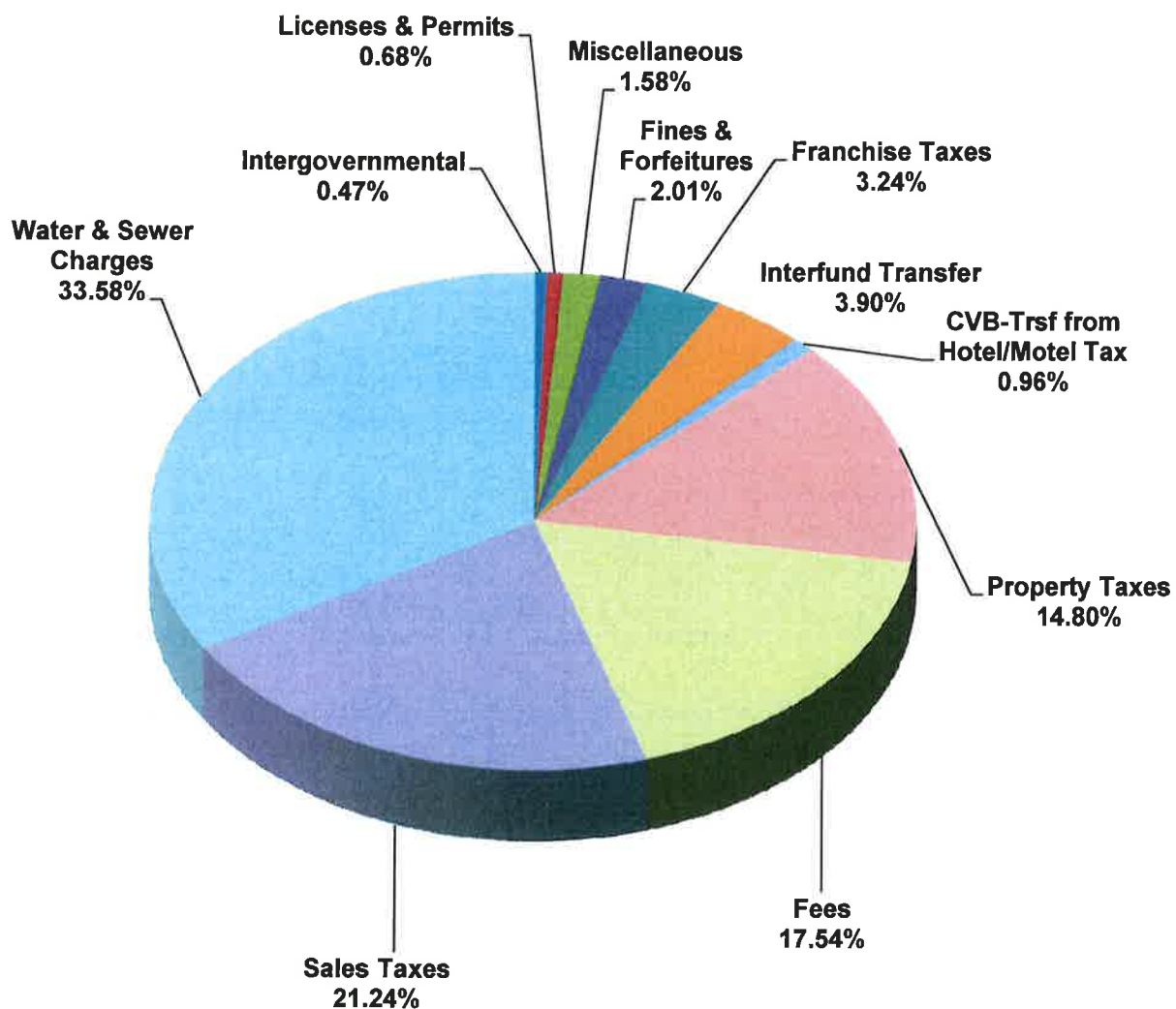
Budget Summary
Personnel Summary

<u>ACTIVITY</u>	<u>PART-TIME</u>	<u>FULL-TIME</u>	<u>TOTAL</u>
<u>PLANNING & DEVELOPMENT</u>			
Planning Administration/Historic Preservation		3.00	3.00
Building Permits & Inspections		2.00	2.00
Code Enforcement *		2.00	2.00
Health Inspection Services		1.00	1.00
Engineering-Funded in Water Util-1 Employee			
TOTAL – PLANNING & DEVELOPMENT	0.00	8.00	8.00
<u>SUPPORT SERVICES</u>			
Library *		7.00	7.00
Information Technology		3.00	3.00
Buildings *		4.00	4.00
Arena*		2.00	2.00
Subtotal	0.00	16.00	16.00
<u>PARKS & RECREATION</u>			
Administration		1.25	1.25
Parks *		5.25	5.25
Recreation *		0.00	0.00
Golf Course *		1.00	1.00
Subtotal - Parks & Recreation	0.00	7.50	7.50
TOTAL – SUPPORT SERVICES	0.00	23.50	23.50
<u>TOURISM & PROMOTIONS</u>			
<u>COMMUNITY FACILITIES</u>			
Convention Center/Community Centers *		3.00	3.00
Visual Art Center *		0.00	0.00
Main Street*		1.00	1.00
Memorial City Hall*		1.00	1.00
Tourism-Funded by Hot Funds (1 Employee)		1.00	1.00
Subtotal - Community Facilities	0.00	6.00	6.00
TOTAL – TOURISM & PROMOTIONS	0.00	6.00	6.00
TOTAL – GENERAL FUND	2.00	179.00	181.00

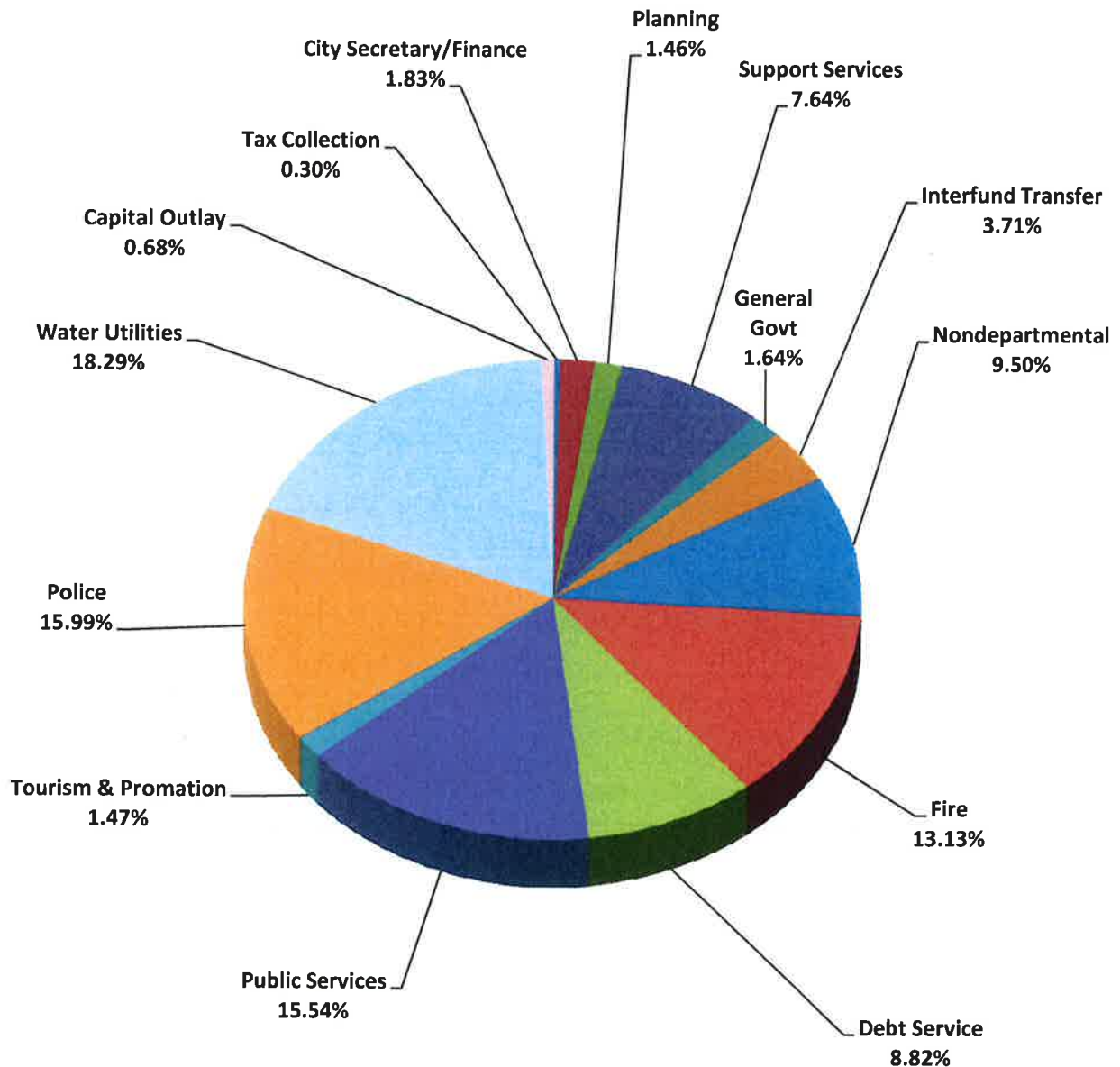
Budget Summary
Personnel Summary

<u>ACTIVITY</u>	<u>PART-TIME</u>	<u>FULL-TIME</u>	<u>TOTAL</u>
<u>WATER UTILITIES</u>			
Administration		4.00	4.00
Water Production		9.50	9.50
Water Distribution/Collection		21.00	21.00
Wastewater Treatment		12.50	12.50
Water Billing		10.00	10.00
Engineering		1.00	1.00
TOTAL – WATER UTILITIES		58.00	58.00
<u>MUNICIPAL DRAINAGE</u>			
Municipal Drainage		3.00	3.00
TOTAL – WATER UTILITIES		3.00	3.00
SUBTOTAL GENERAL FUND /WATER UTILITIES/MUNICIPAL DRAINAGE	2.00	240.00	242.00
Less: Contributory Funds			
a. Community Development Block Grant		2.00	2.00
b. Hotel Occupancy Tax Fund		1.00	1.00
Subtotal -Contributory Funds		3.00	3.00
TOTAL GENERAL, WATER SEWER & MUNICIPAL DRAINAGE FUNDS	2.00	237.00	239.00

**2019
BUDGET
ESTIMATED REVENUES
GENERAL AND
WATER AND SEWER ENTERPRISE
FUNDS**



**2019
BUDGET
EXPENDITURES/EXPENSES
GENERAL AND
WATER AND SEWER ENTERPRISE FUNDS**



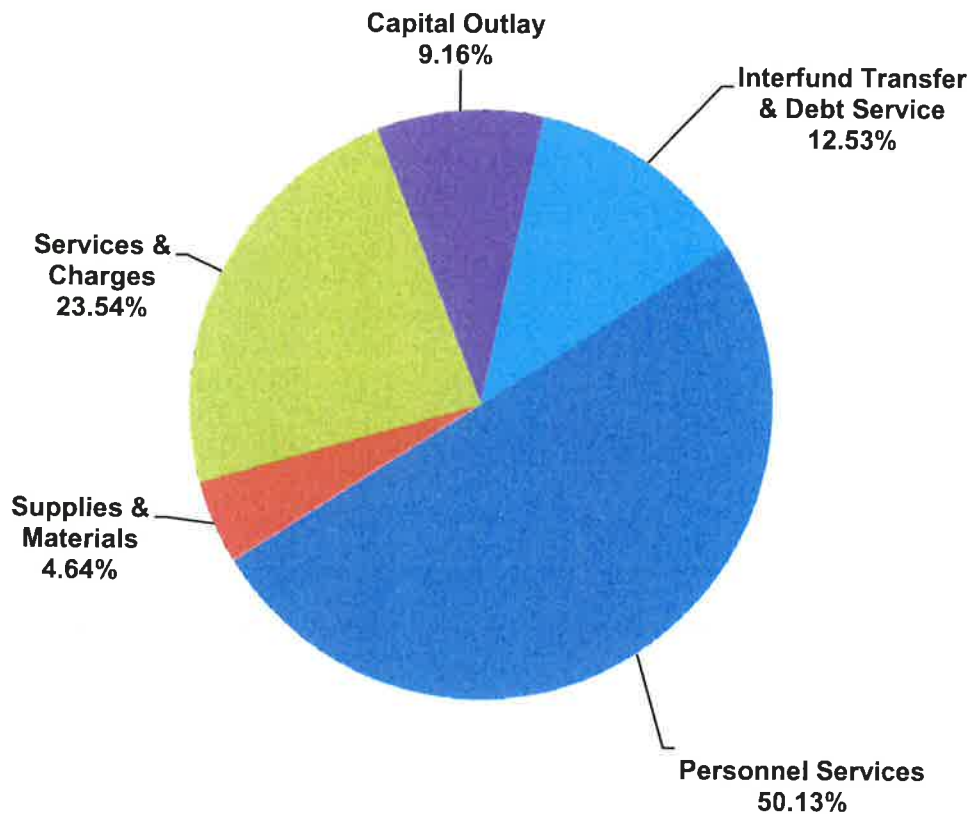
Budget Summary

Estimated Revenue & Expenditures/Expenses

ESTIMATED REVENUES AND EXPENDITURES/EXPENSES GENERAL AND WATER SEWER ENTERPRISE FUNDS

	ACTUAL	ADOPTED		ADOPTED	
		BUDGET	ACTUAL	BUDGET	BUDGET
	<u>2017</u>	<u>2017</u>	<u>6/30/2018</u>	<u>2018</u>	<u>2019</u>
<u>REVENUES</u>					
Property Taxes	\$4,675,846	\$4,496,575	\$2,402,463	\$4,480,596	\$4,602,765
Sales Tax	6,198,388	6,075,000	3,198,073	6,333,680	6,608,403
Franchise Taxes	930,528	990,000	283,103	1,007,200	1,007,200
Licenses & Permits	161,411	133,700	96,948	133,700	210,200
Intergovernmental	137,602	131,375	63,320	137,335	146,235
Fees	3,857,201	3,921,030	2,078,150	4,155,420	5,457,022
Fines & Forfeitures	743,520	625,000	499,283	625,000	625,000
Miscellaneous	485,154	417,527	139,678	447,220	490,720
CVB-Trsf from Hotel/Motel Tax Fund	195,988	177,638	0	276,330	300,341
Interfund Trsf-PD Special Proj	0	0	0	60,000	60,000
Interfund Transfer	1,153,861	1,153,861	576,930	1,153,861	1,153,861
Water & Sewer Charges	9,794,916	10,028,000	4,679,677	10,302,740	10,447,560
TOTALS	\$28,334,415	\$28,149,706	\$14,017,625	\$29,113,082	\$31,109,307
<u>EXPENDITURES</u>					
General Government	\$398,504	\$394,772	\$202,035	\$429,969	\$508,624
City Secretary/Finance	551,171	568,208	273,198	565,236	569,889
Police Department	4,814,089	4,481,463	2,072,262	4,583,670	4,975,443
Fire Department	3,888,546	3,718,300	1,992,956	3,947,031	4,085,109
Public Services	3,842,481	3,830,293	1,387,637	3,870,408	4,834,215
Planning & Development	438,083	432,792	289,987	451,075	454,378
Support Services	2,755,771	2,323,008	1,291,389	2,373,069	2,377,447
Tourism & Promotions	569,235	496,250	263,536	499,290	455,445
Tax Collection	88,505	88,505	73,433	97,910	93,487
Nondepartmental	2,670,782	2,314,177	1,468,248	2,602,917	2,956,011
Water Utilities	4,608,776	5,566,231	2,523,669	5,587,823	5,690,930
Debt Service	980,669	2,581,643	2,436,825	2,740,730	2,744,468
Interfund Transfer	1,153,861	1,153,861	576,930	1,153,861	1,153,861
Capital Outlay	0	200,000	0	210,000	210,000
TOTALS	\$26,760,474	\$28,149,503	\$14,852,105	\$29,112,989	\$31,109,307

**2019 BUDGET
ESTIMATED SUMMARY OF
EXPENDITURES/EXPENSES BY
CHARACTER & OBJECT
GENERAL AND
WATER AND SEWER ENTERPRISE
FUNDS**



Budget Summary

Summary by Character & Object Classification

GENERAL AND WATER AND SEWER ENTERPRISE FUNDS

SUMMARY OF EXPENDITURES/EXPENSES BY CHARACTER AND OBJECT CLASSIFICATION

	<u>2019</u>
Personnel Services	\$15,595,249
Supplies & Materials	\$1,442,616
Services & Charges	\$7,322,312
Capital Outlay	\$2,850,801
Subtotal	\$27,210,978
Interfund Transfer & Debt Service	<u>\$3,898,329</u>
Total	<u><u>\$31,109,307</u></u>

GENERAL FUND

The General Fund is used to pay for core City services. The following departments provide services directly to citizens or provide support services to the departments:

- *General Government which includes Legislative, City Attorney, Administration, Human Resources, and Purchasing*
- *City Secretary/Finance which includes Accounting, Records Management, and Municipal Court*
- *Public Safety including Police and Fire*
- *Public Services which includes Streets and Sanitation*
- *Planning & Development which includes Planning, Building Permits and Inspections, Code Enforcement, and Health Inspections*
- *Support Services which includes Library, Information Technology, Parks and Recreation, Buildings and Arena.*
- *Tourism and Promotions which includes Convention & Community Centers, Visual Art Center, Arena, Main Street and Memorial City Hall*
- *Non-departmental*
- *Appraisal District*
- *Capital Outlay*

The revenue to pay for these services comes from primarily sales tax, fees and property tax, but also includes licenses and permits, fines and other various sources.

This section of the budget includes the following:

- *Property tax information including the tax rate and collection schedule, 20-year property rate analysis, and analysis of property valuations for the previous 10 years*
- *General Fund estimated revenues*
- *General Fund estimated expenditures*
- *General Fund detailed line-item departmental budgets*

General Fund Tax Rate/Collection Schedule

GENERAL FUND TAX RATE COLLECTION SCHEDULE 2019

Assessed Valuation	<u>\$1,013,143,032</u>
--------------------	------------------------

*Tax Rate per \$100 Valuation

*For Operations	\$0.46073	<u>4,667,854</u>
For Debt Service	0.08143	<u>825,002</u>

*Total	<u>\$0.54216</u>	<u>\$5,492,856</u>
--------	------------------	--------------------

Total Current Tax Levy	<u>\$5,492,856</u>
------------------------	--------------------

For Operation:

Estimated Current Tax Collections (92.5%)	\$4,317,765
Estimated Debt Service Collections (92.5%)	763,127
Estimated Delinquent Tax Collections-General Fund	185,000
Estimated Delinquent Tax Collections-Debt Service Fund	30,000
Estimated Penalty & Interest Collections-General Fund	100,000
Estimated Penalty & Interest Collections-Debt Service Fund	<u>18,000</u>

Total Tax Collections - City Operations	<u>\$5,413,892</u>
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* Tax Rate per \$100 valuation takes into consideration a 1/2 cent sales tax estimated receipt of \$2,132,000 for property tax reduction.

General Fund
Analysis of Tax Rate

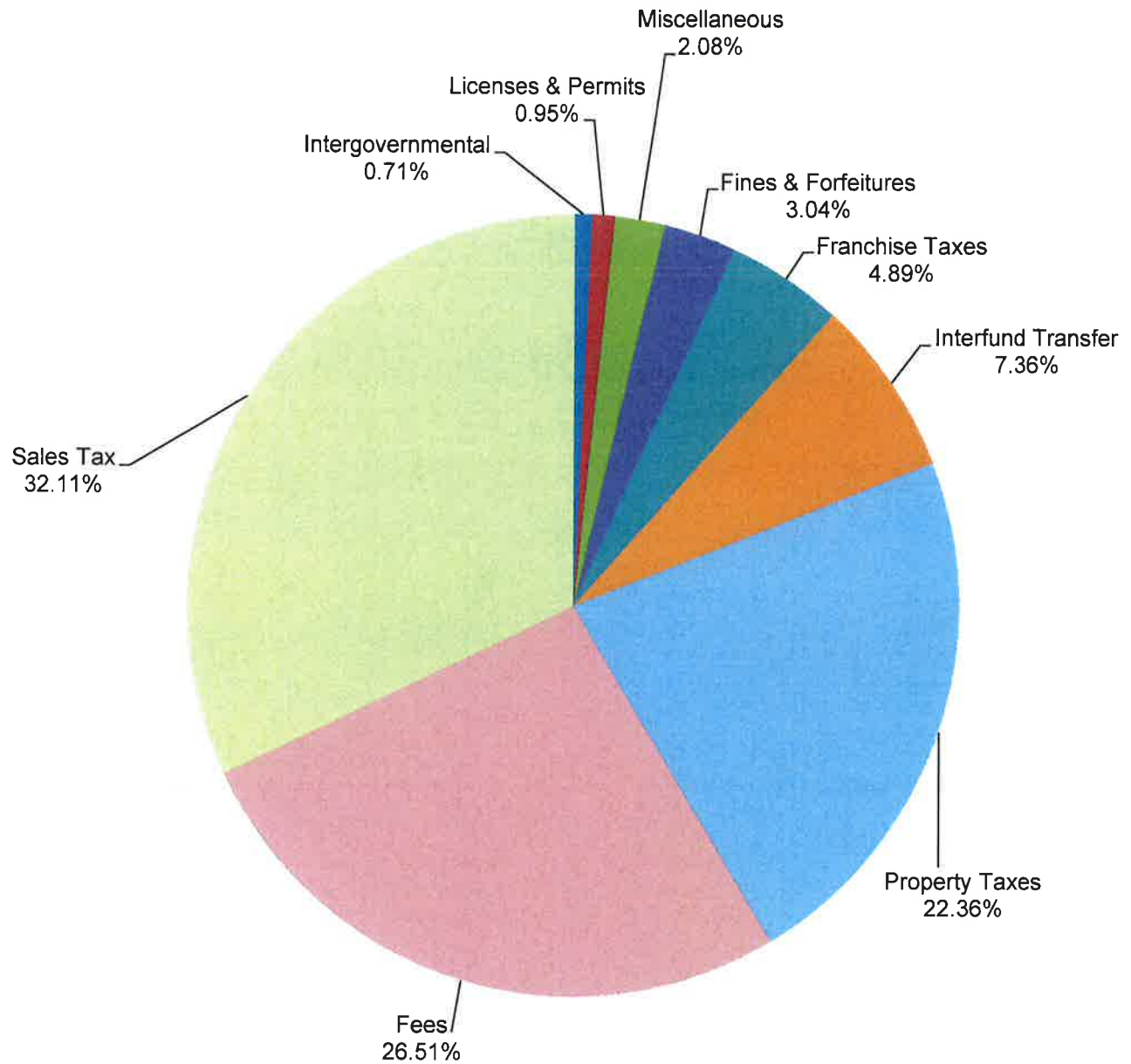
ANALYSIS OF TAX RATE PER \$100.00 VALUATION
LAST (20) YEARS

TAX YEAR	BUDGET YEAR	(A) GENERAL OPERATING		(B) INTEREST AND SINKING		(C) TOTAL TAX RATE
		TAX RATE	% OF (C)	TAX RATE	% OF (C)	
1999	2000	0.42270	85%	0.07185	15%	0.49455
2000	2001	0.42471	86%	0.06984	14%	0.49455
2001	2002	0.43480	88%	0.05975	12%	0.49455
2002	2003	0.43700	88%	0.05755	12%	0.49455
2003	2004	0.43678	88%	0.05777	12%	0.49455
2004	2005	0.44206	89%	0.05249	11%	0.49455
2005	2006	0.44638	90%	0.04817	10%	0.49455
2006	2007	0.44979	91%	0.04476	9%	0.49455
2007	2008	0.42464	89%	0.05140	11%	0.47604
2008	2009	0.42589	89%	0.05015	11%	0.47604
2009	2010	0.42902	90%	0.04702	10%	0.47604
2010	2011	0.42723	90%	0.04881	10%	0.47604
2011	2012	0.40378	85%	0.07226	15%	0.47604
2012	2013	0.40311	85%	0.07293	15%	0.47604
2013	2014	0.39830	84%	0.07774	16%	0.47604
2014	2015	0.42699	90%	0.04905	10%	0.47604
2015	2016	0.46452	86%	0.07764	14%	0.54216
2016	2017	0.46931	87%	0.07285	13%	0.54216
2017	2018	0.45796	84%	0.08420	16%	0.54216
2018	2019	0.46073	85%	0.08143	15%	0.54216

ANALYSIS OF PROPERTY VALUATIONS
PREVIOUS (10) YEARS

(A) TAX YEAR	(B) BUDGET YEAR	(C) % ASSESSED	(D) ASSESSED VALUE REAL PROPERTY	(E) ASSESSED VALUE PERSONAL PROPERTY	(F) TOTAL ASSESSED VALUE	(G) LESS EXEMPTIONS	(H) NET ASSESSED VALUE	(I) % OF TOTAL VALUE ASSESSED	(J) TAX RATE
2009	2010	100%	1,020,098,820	242,223,560	1,262,322,380	259,220,419	1,003,101,961	79%	0.47604
2010	2011	100%	1,020,018,500	251,392,730	1,271,411,230	261,711,379	1,009,699,851	79%	0.47604
2011	2012	100%	1,041,600,370	286,717,480	1,328,317,850	280,111,968	1,048,205,882	79%	0.47604
2012	2013	100%	1,048,088,720	311,001,870	1,359,090,590	309,899,946	1,049,190,644	77%	0.47604
2013	2014	100%	1,069,838,890	229,288,090	1,299,126,980	315,853,613	983,273,367	76%	0.47604
2014	2015	100%	1,099,057,240	202,393,900	1,301,451,140	326,952,822	974,498,318	75%	0.47604
2015	2016	100%	1,122,594,660	167,083,430	1,289,678,090	321,904,022	967,774,068	75%	0.54216
2016	2017	100%	1,127,597,620	163,000,580	1,290,598,200	319,287,272	971,310,928	75%	0.54216
2017	2018	100%	1,180,521,180	153,354,990	1,333,876,170	343,444,806	990,431,364	74%	0.54216
2018	2019	100%	1,212,812,358	161,582,240	1,374,394,598	361,251,566	1,013,143,032	74%	0.54216

2019 BUDGET
ESTIMATED REVENUES
GENERAL FUND



General Fund Estimated Revenues

<u>GENERAL FUND</u> <u>ESTIMATED REVENUES</u>						
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2017</u>	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>6/30/2018</u>	<u>BUDGET</u> <u>2018</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2019</u>
<u>TAXES</u>						
4000	Property Tax	\$4,311,099	\$4,216,575	\$2,263,894	\$4,195,596	\$4,317,765
4001	Delinquent Tax	253,758	185,000	73,522	185,000	185,000
4002	Penalty & Interest-Taxes	110,989	95,000	65,047	100,000	100,000
4004	Sales Tax Receipts	4,132,259	4,050,000	2,132,049	4,222,455	4,464,654
4005	Electrical Franchise Tax	605,557	650,000	158,608	640,000	640,000
4006	Gas Franchise Tax	98,769	105,000	52,567	142,200	142,200
4007	Telephone Franchise Tax	124,479	145,000	46,576	130,000	130,000
4008	Cable Television Franchise Tax	101,723	90,000	25,352	95,000	95,000
4015	Sales Tax-Property Tax Reduction	2,066,129	2,025,000	1,066,024	2,111,225	2,143,749
	Subtotal	\$11,804,762	\$11,561,575	\$5,883,639	\$11,821,476	\$12,218,368
<u>LICENSES & PERMITS</u>						
4100	Building Permits	\$89,339	\$68,000	\$60,235	\$83,000	\$137,000
4105	Electrical Permits	19,232	15,000	8,787	0	20,000
4110	Liquor Permits	4,135	3,200	1,550	3,200	4,200
4115	Plumbing Permits	19,238	15,000	8,252	15,000	19,200
4130	Other Licenses/Permits	3,265	5,000	3,175	5,000	3,500
4135	Itinerate Vendor Permits	60	0	110	0	100
4140	Burning Permits	11,025	11,000	5,400	11,000	11,000
	Subtotal	\$146,294	\$117,200	\$87,509	\$117,200	\$195,000
<u>INTERGOVERNMENTAL REVENUE</u>						
4205	State Grants-Police	0	0	0	0	0
4210	Library Services-Harrison County	61,090	59,600	32,780	65,560	69,460
4215	Ambulance Aid-Harrison County	7,675	7,675	3,837	7,675	7,675
4225	Mixed Drink Tax Refund	29,737	25,000	7,153	25,000	30,000
4230	Animal Control-Harrison County	39,100	39,100	19,550	39,100	39,100
4300	FEMA Disaster Reimbursement	0	0	0	0	0
	Subtotal	\$137,602	\$131,375	\$63,320	\$137,335	\$146,235
<u>FEES</u>						
4400	Development Fees	\$22,905	\$3,000	\$19,034	\$11,000	\$23,000
4402	Lot Cutting Proceeds	2,205	0	585	0	2,200
4405	Record Duplication	5,169	8,000	2,889	6,000	5,000
4406	Taxable Record Duplication	2,773	4,000	4,419	4,000	2,800
4410	Ambulance Fees	875,345	975,000	558,535	950,000	1,091,296
4411	Supplemental Ambulance Fees (TASPP)	88,067	0	0	175,000	195,000
4412	Special Response Fees	17,813	22,000	6,298	22,000	18,000
4420	Driveway/Culvert Fees	1,828	1,000	1,214	1,000	1,800
4426	Refuse Collection	2,312,743	2,330,000	1,232,796	2,425,000	3,585,170
4427	Convenience Station	17,596	16,000	9,510	16,000	18,000
4430	Animal Shelter Fees	2,034	1,500	700	1,500	2,000
4431	Animal Adoption	2,132	1,500	437	1,500	2,000
4432	Burglar Alarm Fees	14,815	20,000	5,470	16,000	15,000
4434	Wrecker License & Inspection Fee	7,290	9,500	8,100	7,290	7,500

**General Fund
Estimated Revenues**

GENERAL FUND
ESTIMATED REVENUES

Fees - continued

4435	Food Handler's Fees	59,192	89,000	22,812	89,000	86,000
4440	Main Street Projects	1,452	0	1,308	0	1,500
4444	Library Accessories	65				
4445	Community Center	17,665	20,000	10,450	20,000	18,000
4454	Athletic Field Fees	560	500	160	500	600
4460	Swimming Fees	0	0	0	0	0
4462	Rentals	41,424	35,000	20,855	35,000	41,500
4463	Swimming Instruction	0	0	0	0	0
4465	Convention Center Rental	107,512	125,000	36,643	110,000	85,000
4470	Concession Fees	0	2,500	0	2,500	0
4475	Library Room Rental	465	1,250	230	1,250	500
4476	Weisman Building Tenant Rent	17,280	17,280	8,640	17,280	14,556
4487	Chamber Rent of Visual Art Cntr	3,600	0	1,800	3,600	3,600
4490	Visual Art Center Fees	22,640	26,000	15,710	25,000	23,000
4495	Covered Arena Fees	88,590	85,000	43,590	85,000	89,000
4496	Golf Course Fees	119,434	117,000	61,288	120,000	120,000
4497	Library Fines	4,607	11,000	4,677	10,000	5,000
Subtotal		\$3,857,201	\$3,921,030	\$2,078,150	\$4,155,420	\$5,457,022

FINES & FORFEITURES

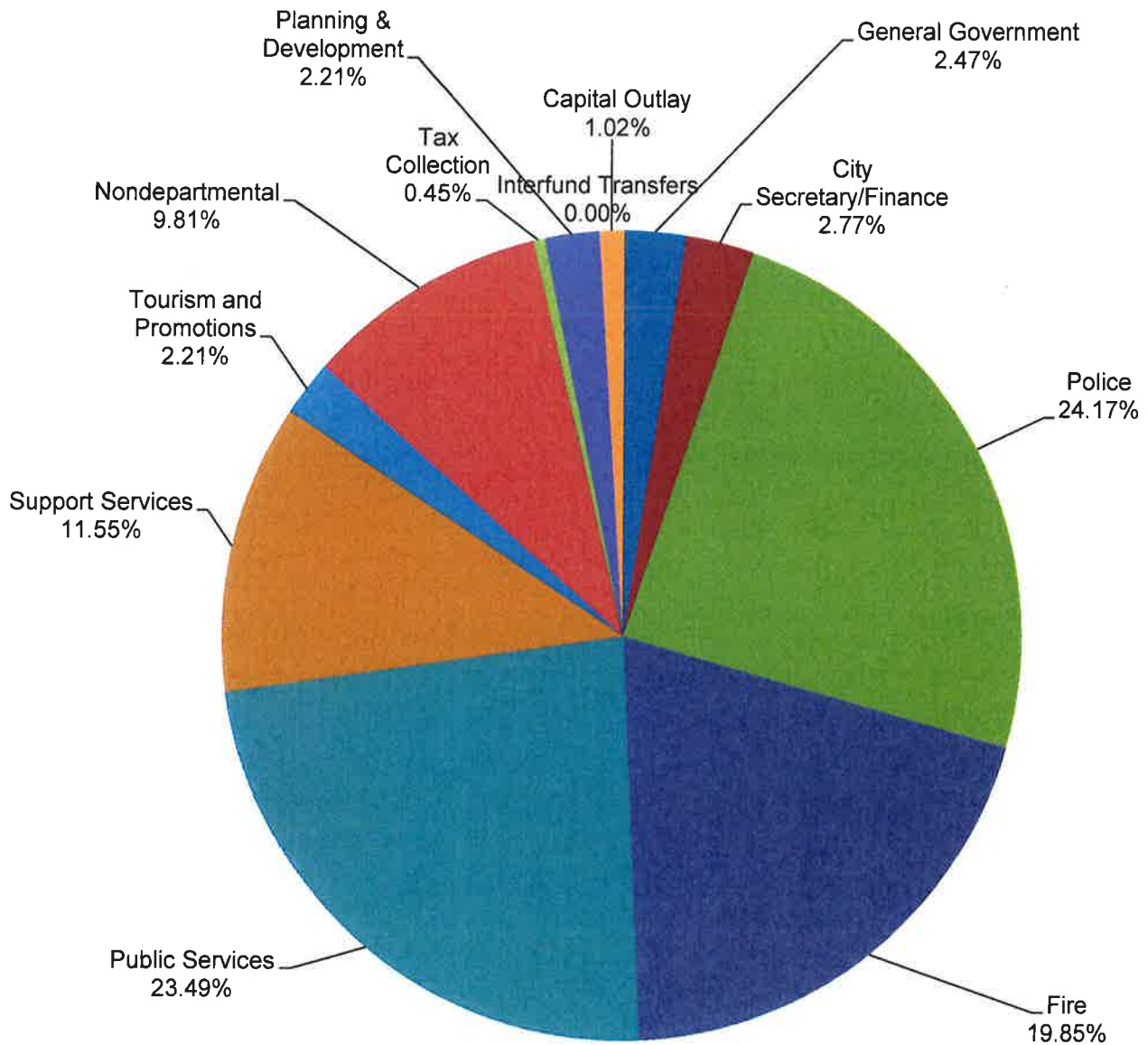
5000	Fines & Forfeitures	\$376,741	\$625,000	\$152,082	\$625,000	\$625,000
5075	Traffic Light Revenue	1,102,441	0	519,507	0	0
5076	Traffic Light Expenses	(735,663)	0	(172,306)	0	0
Subtotal		\$743,520	\$625,000	\$499,283	\$625,000	\$625,000

MISCELLANEOUS REVENUE

5100	Interest Earned	\$57,036	\$20,000	\$48,804	\$35,000	\$70,000
5105	Industrial District Agreement	305,919	285,477	0	305,920	305,920
5109	MEDCO Services Agreement	4,800	4,800	2,400	4,800	4,800
5110	Interfund Transfer	1,153,861	1,153,861	576,930	1,153,861	1,153,861
5112	Interfund Trsf-Police Special Projects	0	0	0	60,000	60,000
5111	CVB-Trsf from Hotel/Motel Tax Fund	195,988	177,638	0	276,330	300,341
5115	Sale of Assets	2,078	15,000	19,403	15,000	0
5125	Miscellaneous	57,323	30,000	50,721	30,000	44,000
5126	Special Donations	0	0	0	0	0
5128	Insurance Reimbursements	1,030	0	26	0	0
5129	Lease Proceeds	265,619	0	0	0	0
5130	Oil & Gas Royalties	5,770	11,250	714	1,500	3,000
Subtotal		\$2,049,424	\$1,698,026	\$698,998	\$1,882,411	\$1,941,922

GRAND TOTAL		\$18,738,802	\$18,054,206	\$9,310,899	\$18,738,842	\$20,583,547
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2019 BUDGET
ESTIMATED EXPENDITURES
GENERAL FUND



General Fund Estimated Expenditures

GENERAL FUND ESTIMATED EXPENDITURES

<u>DEPARTMENT</u>	<u>ACTUAL</u> <u>2017</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>6/30/2018</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2018</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2019</u>
<u>GENERAL GOVERNMENT</u>					
Legislative	\$40,449	\$37,700	\$23,244	\$37,700	\$93,858
City Attorney	71,138	77,800	28,274	77,800	77,800
Administrative	159,609	147,965	74,233	163,153	175,187
Human Resources	124,523	128,182	76,180	148,191	158,814
Purchasing	2,785	3,125	104	3,125	2,965
Subtotal	<u>\$398,504</u>	<u>\$394,772</u>	<u>\$202,035</u>	<u>\$429,969</u>	<u>\$508,624</u>
<u>CITY SECRETARY/FINANCE</u>					
Finance	\$220,416	\$231,744	\$110,921	\$229,636	\$227,959
City Secretary	81,380	82,764	38,883	82,370	83,337
Municipal Court	249,375	253,700	123,394	253,230	258,593
Subtotal	<u>\$551,171</u>	<u>\$568,208</u>	<u>\$273,198</u>	<u>\$565,236</u>	<u>\$569,889</u>
<u>PUBLIC SAFETY</u>					
<u>POLICE</u>					
Special Services	\$915,842	\$875,910	\$451,664	\$845,931	\$837,780
Patrol	2,979,374	2,614,384	1,139,147	2,747,289	3,036,672
Criminal Investigation	785,159	844,333	418,276	847,784	959,278
Animal Control	133,714	146,836	63,175	142,666	141,713
Subtotal	<u>\$4,814,089</u>	<u>\$4,481,463</u>	<u>\$2,072,262</u>	<u>\$4,583,670</u>	<u>\$4,975,443</u>
<u>FIRE</u>					
Prevention	\$170,250	\$171,972	\$83,053	\$171,292	\$175,459
Suppression	2,289,043	2,093,724	1,176,017	2,317,678	2,426,167
Emergency Medical Services	1,415,823	1,435,192	725,626	1,440,647	1,471,261
Emergency Management	13,430	17,412	8,260	17,414	12,222
Subtotal	<u>\$3,888,546</u>	<u>\$3,718,300</u>	<u>\$1,992,956</u>	<u>\$3,947,031</u>	<u>\$4,085,109</u>
Subtotal Public Safety	<u>\$8,702,635</u>	<u>\$8,199,763</u>	<u>\$4,065,218</u>	<u>\$8,530,701</u>	<u>\$9,060,553</u>
<u>PUBLIC SERVICES</u>					
Streets/Drainage	\$1,915,367	\$1,843,693	\$540,036	\$1,835,408	\$1,715,465
Sanitation	1,927,114	1,986,600	847,601	2,035,000	3,118,750
Subtotal	<u>\$3,842,481</u>	<u>\$3,830,293</u>	<u>\$1,387,637</u>	<u>\$3,870,408</u>	<u>\$4,834,215</u>
<u>SUPPORT SERVICES</u>					
Library	\$474,024	\$492,299	\$242,364	\$481,250	\$487,266
Information Technology	260,336	359,670	173,177	364,288	402,401
Fleet Services	181,096	186,877	89,136	188,223	0
Buildings	1,056,949	527,860	323,614	586,586	579,297
Arena	0	0	0	0	164,513
Parks & Recreation	783,366	756,302	463,098	752,722	743,970
Subtotal	<u>\$2,755,771</u>	<u>\$2,323,008</u>	<u>\$1,291,389</u>	<u>\$2,373,069</u>	<u>\$2,377,447</u>

**General Fund
Estimated Expenditures**

GENERAL FUND
ESTIMATED EXPENDITURES

TOURISM AND PROMOTIONS

Convention Cntr/Community Cntrs	\$307,971	\$249,022	\$140,062	\$261,587	\$256,431
Visual Art Center	22,184	19,626	8,450	19,625	15,825
Arena	181,832	170,305	95,956	163,129	0
Main Street	57,248	57,297	19,068	54,949	74,286
Memorial City Hall	0	0	0	0	108,903
Subtotal	<u>\$569,235</u>	<u>\$496,250</u>	<u>\$263,536</u>	<u>\$499,290</u>	<u>\$455,445</u>

NONDEPARTMENTAL

Nondepartmental	<u>\$1,734,549</u>	<u>\$1,520,497</u>	<u>\$990,201</u>	<u>\$1,711,150</u>	<u>\$2,019,510</u>
Subtotal	<u>\$1,734,549</u>	<u>\$1,520,497</u>	<u>\$990,201</u>	<u>\$1,711,150</u>	<u>\$2,019,510</u>

TAX COLLECTION

Tax Collection	<u>\$88,505</u>	<u>\$88,505</u>	<u>\$73,433</u>	<u>\$97,910</u>	<u>\$93,487</u>
Subtotal	<u>\$88,505</u>	<u>\$88,505</u>	<u>\$73,433</u>	<u>\$97,910</u>	<u>\$93,487</u>

PLANNING & DEVELOPMENT

Planning	\$175,927	\$163,766	\$136,407	\$183,873	\$184,843
Building Permits & Inspections	129,820	136,327	65,865	132,582	136,417
Code Enforcement	78,975	84,811	65,060	87,482	86,228
Health	53,361	47,888	22,655	47,138	46,890
Subtotal	<u>\$438,083</u>	<u>\$432,792</u>	<u>\$289,987</u>	<u>\$451,075</u>	<u>\$454,378</u>

INTERFUND TRANSFERS

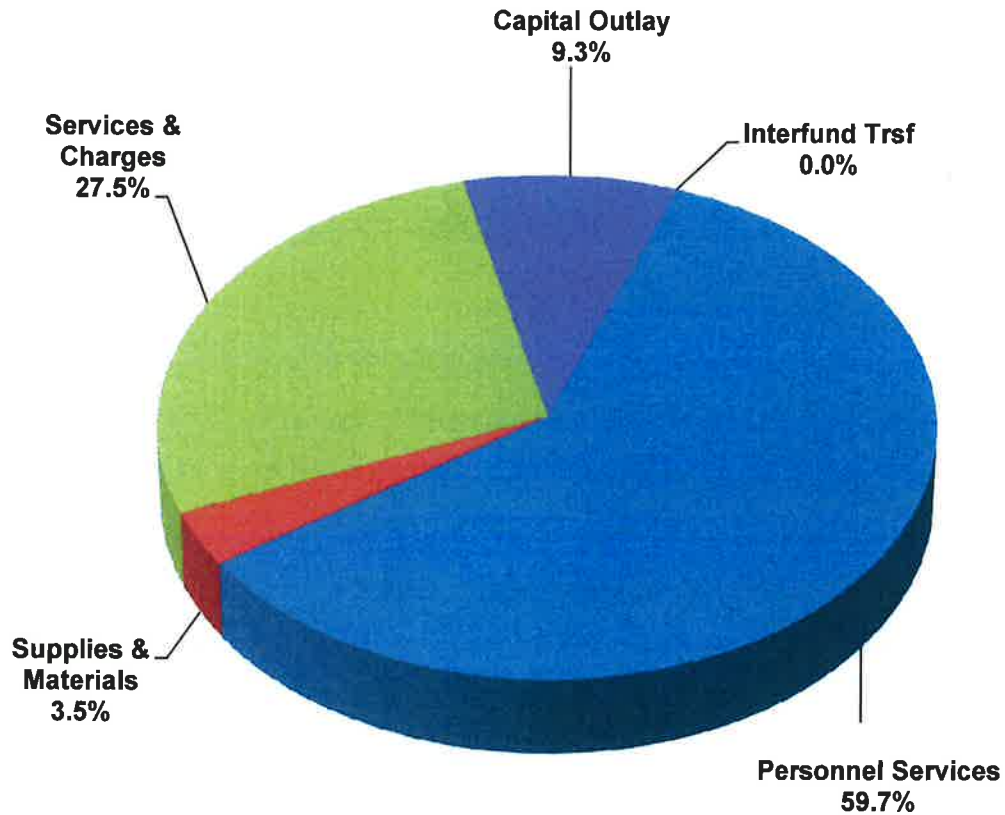
Interfund Transfers	<u>\$632,620</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	<u>\$632,620</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

TOTAL GENERAL FUND	<u>\$19,713,554</u>	<u>\$17,854,088</u>	<u>\$8,836,634</u>	<u>\$18,528,808</u>	<u>\$20,373,547</u>
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Capital Outlay	<u>\$0</u>	<u>\$200,000</u>	<u>\$0</u>	<u>\$210,000</u>	<u>\$210,000</u>
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GRAND TOTAL	<u>\$19,713,554</u>	<u>\$18,054,088</u>	<u>\$8,836,634</u>	<u>\$18,738,808</u>	<u>\$20,583,547</u>
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**2019
BUDGET
ESTIMATED EXPENDITURES
BY CHARACTER & OBJECT
GENERAL FUND**



GENERAL FUND

SUMMARY OF EXPENDITURES/EXPENSES
BY CHARACTER AND OBJECT CLASSIFICATION

	<u>2019</u>
Personnel Services	\$12,281,620
Supplies & Materials	\$720,871
Services & Charges	\$5,668,696
Capital Outlay	\$1,912,360
Subtotal	\$20,583,547
Interfund Transfer	\$0
Total	<u>\$20,583,547</u>

General Fund

Revenue and Expenditure Summary

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

	2019
	<u>PROPOSED BUDGET</u>
Estimated Revenue	<u>\$20,583,547</u>
 FUNDS AVAILABLE FOR APPROPRIATION	 <u>\$20,583,547</u>
 <u>ESTIMATED EXPENDITURES:</u>	
Legislative	\$93,858
City Attorney	\$77,800
Administration	\$175,187
Human Resources	\$158,814
Purchasing	\$2,965
Finance	\$227,959
City Secretary	\$83,337
Municipal Court	\$258,593
Police	\$4,975,443
Fire	\$4,085,109
Public Services	\$4,834,215
Library	\$487,266
Information Technology	\$402,401
Buildings	\$579,297
Arena	\$164,513
Community Facilities	\$455,445
Parks & Recreation	\$743,970
Nondepartmental	\$2,019,510
Tax	\$93,487
Planning	\$184,843
Building Permits & Inspections	\$136,417
Code Enforcement	\$86,228
Health	\$46,890
Interfund Transfers	\$0
Capital Outlay	<u>\$210,000</u>
 EXPENDITURES TOTAL	 <u>\$20,583,547</u>
 ESTIMATED EXCESS REVENUE OVER EXPENDITURES	 <u><u>\$0</u></u>

**GENERAL FUND
RESERVE CALCULATION
2019**

NET UNCOMMITTED RESERVES:		
Reserves (Per 12/31/2017 Audit)		\$5,119,110
Reserved For:		
Memorial City Hall	\$212,453	
2018 Budget Amendments Requiring Use of Reserves:		
Digital Radio Upgrade	\$39,898	
Mitchell Planning Group / Comprehensive Plan	\$57,500	
Del Carmen Consulting / Racial Profiling Data Analysis	\$9,450	
Siddons-Martin Emergency Group / 2018 Ford F250 Crew Cab	\$71,412	
MCH Business Plan / Cynthia Hellen	\$8,301	
Strategic Government Resources / City Manager Recruitment	\$24,713	
Commission Conference & Training	\$3,354	
Rehabilitation, tear down of condemned structures &/or clearing lots	\$5,151	
City Hall building improvements / boiler (2/3 of total expense)	\$35,467	
	<u>\$255,246</u>	
Net Uncommitted Reserves		\$4,651,411
2019 Budget (as Adopted)	\$20,583,547	
RESERVES TO BE MAINTAINED		
(100% of the amount necessary to fund 3 months operations based on the 2019 budget)		<u>\$5,145,887</u>
(Resolution No. R-02-02)		
RESERVES UNDER MINIMUM REQUIRED BY CITY COMMISSION POLICY		<u><u>(\$494,475)</u></u>

DEPARTMENTAL BUDGETS

The Departmental Budgets are line-item budgets. The Departmental Budgets provide budgeted amounts by categories of expenditures. They are also divided into divisions within each department.

The departments and divisions in this section of the Budget are as follows:

GENERAL GOVERNMENT

*Legislative
City Attorney
Administration
Human Resources
Purchasing*

CITY SECRETARY/FINANCE

*Finance
Records Management
Municipal Court*

POLICE

*Special Services
Patrol
Criminal Investigation
Animal Control*

FIRE

*Fire Prevention
Fire Suppression
Emergency Medical Services
Emergency Management*

PUBLIC SERVICES

*Streets
Sanitation*

PLANNING & DEVELOPMENT

*Planning
Building Permits & Inspections
Code Enforcement
Health Inspections*

SUPPORT SERVICES

*Library
Information Technology
Buildings
Arena
Parks & Recreation:
Administration
Parks
Recreation
Golf Course*

TOURISM & PROMOTION

*Community Facilities:
Convention Center/Community Centers
Visual Art Center
Main Street/Historic Preservation
Memorial City Hall*

NONDEPARTMENTAL

APPRAISAL DISTRICT

CAPITAL OUTLAY

GENERAL GOVERNMENT

Within the General Government budget are line-item budgets for several functions that provide various services to citizens and the City departments.

LEGISLATIVE

The Legislative budget funds the costs of elections for the City Commission and other costs incurred by or on behalf of the City Commission.

CITY ATTORNEY

The City Attorney budget funds the cost of legal services provided to the City. The City Commission contracts for the services of a City Attorney.

ADMINISTRATION

The Administration budget funds the operation of the City Manager's office. The City Manager is the administrative head of the City and is responsible for the day to day administration of the City. The City Manager carries out the policies and directives of the City Commission. The City Manager ensures that City ordinances, resolutions and regulations are enforced. The City Manager oversees the delivery of services and supervises all departments. The City Manager recommends measures and actions to the Commission necessary for the operation of the City and delivery of services. The City Manager is the budget officer for the City.

HUMAN RESOURCES

Human Resources Division works to attract, develop and retain a diverse, well-qualified workforce. Human Resources monitors Federal, State and local regulations to assure compliance; consults with management and employees on human resources issues; and, coordinates and monitors worker's compensation claims and activities related to employee benefits including the City's Health insurance and retirement programs. The Human Resources Division is responsible for the City's Risk Management.

PURCHASING

The mission of the Purchasing Department is to provide support to City management and departments in the procurement of goods and services in compliance with Federal, State and local laws and regulations.

**General Fund
General Government
Legislative**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		LEGISLATIVE		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0125-01-01	EXTRA HELP - ELECTIONS	0	0	0	0	0
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0302-01-01	CODIFICATION	1,956	2,600	2,208	2,600	4,808
01-0304-01-01	CHARTER COMMISSION	0	0	67	0	50,000
01-0307-01-01	INTERNET SERVICE	12,481	0	1,919	0	4,700
01-0312-01-01	GENERAL ADVERTISING	1,664	4,000	1,652	4,000	4,000
01-0315-01-01	ELECTION CONTRACT FEES	4,935	7,500	3,955	7,500	7,500
01-0316-01-01	SPECIAL ELECTION CONTRACT FEE	0	0	0	0	0
01-0324-01-01	PRINTING & REPRODUCTION	131	150	121	150	150
01-0345-01-01	CONFERENCE & TRAINING	17,646	21,000	12,617	21,000	21,000
01-0346-01-01	DUES & SUBSCRIPTION	702	700	186	700	700
01-0347-01-01	MISCELLANEOUS	299	1,750	519	1,750	1,000
	<i>Charges for service----Subtotal</i>	39,814	37,700	23,244	37,700	93,858
01-0420-01-01	IMPROVEMENTS-DATA PROCESSING	0	0	0	0	0
01-0490-01-01	NON DEPRECIABLE CAPITAL ITEMS	635	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	635	0	0	0	0
Program Number: 1 LEGISLATIVE		40,449	37,700	23,244	37,700	93,858

**General Fund
General Government
City Attorney**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		CITY ATTORNEY		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0305-01-03	OTHER PROFESSIONAL SERVICES	21,213	27,700	3,628	27,700	27,700
01-0316-01-03	CONTRACTED SERVICES	45,600	45,600	23,176	45,600	45,600
01-0346-01-03	DUES & SUBSCRIPTION	4,325	4,500	1,470	4,500	4,500
	<i>Charges for service----Subtotal</i>	71,138	77,800	28,274	77,800	77,800
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3 CITY ATTORNEY		71,138	77,800	28,274	77,800	77,800

**General Fund
General Government
Administration**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		ADMINISTRATION		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-01-04	SALARIES-OFFICIALS & ADMIN	65,000	65,000	29,546	65,000	76,076
01-0106-01-04	SALARIES-OFFICE & CLERICAL	49,926	38,761	24,963	49,926	51,022
01-0109-01-04	SALARIES-OVERTIME	0	100	0	100	100
01-0111-01-04	SALARIES-LONGEVITY	1,560	696	96	1,584	1,704
01-0122-01-04	TMRS	20,270	18,242	9,567	20,430	21,757
01-0133-01-04	FICA	8,821	8,228	4,214	9,150	10,136
01-0134-01-04	WORKER'S COMPENSATION	278	238	127	263	292
	<i>Personnel Services-----Subtotal</i>	145,855	131,265	68,513	146,453	161,087
01-0201-01-04	OFFICE SUPPLIES	1,095	1,800	728	1,800	1,500
	<i>Supplies-----Subtotal</i>	1,095	1,800	728	1,800	1,500
01-0304-01-04	TELEPHONE - CELLULAR	1,323	900	943	900	900
01-0311-01-04	TRANSPORTATION	3,000	3,000	1,408	3,000	3,600
01-0324-01-04	PRINTING & REPRODUCTION	4,504	7,000	1,732	7,000	5,500
01-0342-01-04	REPAIR & MAINTENANCE EQUIPMENT	0	0	0	0	0
01-0345-01-04	CONFERENCE & TRAINING	2,926	3,000	664	3,000	2,000
01-0346-01-04	DUES & SUBSCRIPTION	906	600	11	600	500
01-0347-01-04	MISCELLANEOUS	0	400	234	400	100
	<i>Charges for service----Subtotal</i>	12,659	14,900	4,992	14,900	12,600
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 ADMINISTRATION		159,609	147,965	74,233	163,153	175,187

**General Fund
General Government
Human Resources**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		HUMAN RESOURCES		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-01-08	SALARIES-OFFICIALS & ADMIN	57,431	57,431	29,327	57,431	66,872
01-0106-01-08	SALARIES-OFFICE & CLERICAL	28,001	23,828	20,145	40,290	41,142
01-0109-01-08	SALARIES-OVERTIME	0	100	0	100	100
01-0110-01-08	SALARIES-PART/TIME & HOURLY	0	0	0	0	0
01-0111-01-08	SALARIES-LONGEVITY	1,040	1,440	0	912	1,056
01-0122-01-08	TMRS	14,177	14,246	8,552	17,068	18,123
01-0133-01-08	FICA	6,649	6,426	3,814	7,645	8,443
01-0134-01-08	WORKER'S COMPENSATION	187	186	99	220	243
	<i>Personnel Services-----Subtotal</i>	107,485	103,657	61,937	123,666	135,979
01-0201-01-08	OFFICE SUPPLIES	714	700	61	700	700
	<i>Supplies-----Subtotal</i>	714	700	61	700	700
01-0304-01-08	TELEPHONE-CELLULAR	865	650	494	650	1,310
01-0311-01-08	TRANSPORTATION	1,200	1,200	600	1,200	1,200
01-0323-01-08	SERVICE AGREEMENT-TECHNICAL	2,998	2,875	3,335	3,000	3,000
01-0324-01-08	PRINTING & REPRODUCTION	646	0	267	0	650
01-0345-01-08	CONFERENCE & TRAINING	1,174	1,500	1,233	1,500	1,500
01-0346-01-08	DUES & SUBSCRIPTION	1,108	1,500	167	1,375	1,375
01-0347-01-08	MISCELLANEOUS	215	100	24	100	100
01-0355-01-08	H/R-CIVIL SERVICE	8,118	16,000	8,062	16,000	13,000
	<i>Charges for service----Subtotal</i>	16,324	23,825	14,182	23,825	22,135
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 8 HUMAN RESOURCES		124,523	128,182	76,180	148,191	158,814

**General Fund
General Government
Purchasing**

Fund: 1 GENERAL FUND		GENERAL GOVERNMENT		PURCHASING		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
01-0201-01-13	OFFICE SUPPLIES	0	0	14	0	0
	<i>Supplies-----Subtotal</i>	0	0	14	0	0
01-0323-01-13	SERVICE AGREEMENTS-TECHNOLOGY	1,325	1,325	0	1,325	1,325
01-0324-01-13	PRINT AND REPRODUCTION	0	0	0	0	0
01-0345-01-13	CONFERENCE & TRAINING	1,410	1,300	40	1,300	1,500
01-0346-01-13	DUES & SUBSCRIPTIONS	50	500	50	500	140
	<i>Charges for service----Subtotal</i>	2,785	3,125	90	3,125	2,965
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 13 PURCHASING		2,785	3,125	104	3,125	2,965
Department Number: 1 GENERAL GOVERNMENT		398,504	394,772	202,035	429,969	508,624

CITY SECRETARY/FINANCE

Within the City Secretary/Finance budget are line-item budgets for several functions that provide various services to citizens and the City departments.

Finance

The mission of the Finance Department is to provide timely, complete and accurate financial information to the City Commission, City Manager and all departments and to properly safeguard the assets of the City. Responsibilities of the department include:

- *preparation of financial statements, reports and schedules ensuring compliance with generally accepted accounting principles (GAAP)*
- *accounts payable, accounts receivable, payroll and general ledger*
- *reconciliation of cash, investments and money market accounts*
- *coordination of information for the annual audit*
- *assisting with budget planning and preparation*

City Secretary

The City Secretary Department is responsible for indexing and maintaining the City's permanent records. This office also responds to all open record requests. The City Secretary is responsible for the annual City Commission election and special elections.

Municipal Court

The Municipal Court budget funds the operation of the City's court. Municipal Court processes citations, collects fines and conducts court proceedings.

Note: The City Secretary/Finance Director also oversees the Water Billing Department in Water Utilities.

**General Fund
City Secretary/Finance
Finance**

Fund: 1 GENERAL FUND		CITY SECRETARY/FINANCE		FINANCE		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-02-02	SALARIES-OFFICIAL & ADMIN	41,001	41,001	20,500	41,001	41,839
01-0106-02-02	SALARIES-OFFICE & CLERICAL	119,807	114,209	64,040	114,988	117,915
01-0109-02-02	SALARIES-OVERTIME	0	500	0	500	500
01-0111-02-02	SALARIES-LONGEVITY	1,632	1,560	88	1,704	840
01-0122-02-02	TMRS	27,814	26,927	14,583	27,276	26,944
01-0133-02-02	FICA	11,513	12,146	5,734	12,216	12,553
01-0134-02-02	WORKER'S COMPENSATION	353	351	187	351	361
	<i>Personnel Services-----Subtotal</i>	202,120	196,694	105,132	198,036	200,952
01-0201-02-02	OFFICE SUPPLIES	7,255	5,000	4,301	5,000	4,000
	<i>Supplies-----Subtotal</i>	7,255	5,000	4,301	5,000	4,000
01-0304-02-02	TELEPHONE - CELLULAR	591	900	247	900	0
01-0305-02-02	OTHER PROFESSIONAL SERVICES	70	3,900	34	1,900	1,900
01-0311-02-02	TRANSPORTATION	1,500	1,500	750	1,500	3,000
01-0318-02-02	GENERAL PRINTING	0	0	0	0	0
01-0323-02-02	SERVICE AGREEMENTS-TECHNICAL	8,100	13,900	0	13,900	13,900
01-0324-02-02	PRINTING & REPRODUCTION	416	500	207	500	500
01-0342-02-02	REPAIR & MAINTENANCE EQUIPMENT	0	3,000	0	3,000	1,000
01-0345-02-02	CONFERENCE & TRAINING	0	4,450	0	3,000	2,000
01-0346-02-02	DUES & SUBSCRIPTION	225	1,800	66	1,800	707
01-0347-02-02	MISCELLANEOUS	139	100	184	100	0
	<i>Charges for service----Subtotal</i>	11,041	30,050	1,488	26,600	23,007
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 2 ACCOUNTING		220,416	231,744	110,921	229,636	227,959

General Fund
City Secretary/Finance
City Secretary

Fund: 1 GENERAL FUND

CITY SECRETARY/FINANCE

CITY SECRETARY

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-02-03	SALARIES-OFFICIAL & ADMIN	41,001	41,001	20,500	41,001	41,839
01-0103-02-03	SALARIES-TECHNICIAN	19,488	18,601	9,690	19,380	20,634
01-0109-02-03	SALARIES-OVERTIME	0	200	0	200	200
01-0111-02-03	SALARIES-LONGEVITY	0	72	0	120	168
01-0122-02-03	TMRS	10,516	10,409	5,285	10,624	10,811
01-0133-02-03	FICA	4,730	4,695	2,361	4,758	5,037
01-0134-02-03	WORKER'S COMPENSATION	137	136	72	137	145
	<i>Personnel Services-----Subtotal</i>	75,872	75,114	37,908	76,220	78,834
01-0201-02-03	OFFICE SUPPLIES	1,193	1,250	154	1,250	203
01-0217-02-03	OTHER SUPPLIES	0	100	0	100	0
	<i>Supplies-----Subtotal</i>	1,193	1,350	154	1,350	203
01-0311-02-03	TRANSPORTATION	1,500	1,500	750	1,500	3,000
01-0345-02-03	CONFERENCE & TRAINING	1,194	4,000	0	2,500	1,000
01-0346-02-03	DUES & SUBSCRIPTION	1,621	800	71	800	300
	<i>Charges for service----Subtotal</i>	4,315	6,300	821	4,800	4,300
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3	CITY SECRETARY	81,380	82,764	38,883	82,370	83,337

**General Fund
City Secretary/Finance
Municipal Court**

Fund: 1 GENERAL FUND CITY SECRETARY/FINANCE		MUNICIPAL COURT				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-02-05	SALARIES-OFFICIALS & ADMIN	95,231	95,231	47,615	95,231	96,346
01-0102-02-05	SALARIES-PROFESSIONAL	39,980	39,980	19,990	39,980	39,980
01-0106-02-05	SALARIES-OFFICE & CLERICAL	61,832	61,832	30,916	61,832	67,350
01-0109-02-05	SALARIES-OVERTIME	0	200	0	200	200
01-0110-02-05	SALARIES-PART TIME & HOURLY	0	0	0	0	0
01-0111-02-05	SALARIES-LONGEVITY	2,784	2,784	0	2,976	3,168
01-0122-02-05	TMRS	27,168	27,195	13,413	27,420	27,481
01-0133-02-05	FICA	15,084	15,325	7,411	15,340	15,862
01-0134-02-05	WORKER'S COMPENSATION	446	443	236	441	456
01-0163-02-05	WEAPON REPLACEMENT ALLOWANCE	300	300	0	300	300
	<i>Personnel Services-----Subtotal</i>	242,825	243,290	119,581	243,720	251,143
01-0201-02-05	OFFICE SUPPLIES	400	1,200	403	1,200	1,000
01-0205-02-05	FUEL, OIL & LUBE	1,518	2,170	612	1,770	1,570
01-0206-02-05	CLOTHING	0	150	0	150	150
01-0213-02-05	MOTOR VEHICLE	407	750		750	750
01-0218-02-05	SMALL TOOL & MINOR EQUIPMENT	0	100	0	100	0
	<i>Supplies-----Subtotal</i>	2,325	4,370	1,015	3,970	3,470
01-0304-02-05	TELEPHONE - CELLULAR	1,483	910	891	910	0
01-0305-02-05	OTHER PROFESSIONAL SERVICES	0	750	0	750	500
01-0324-02-05	PRINT & REPRODUCTION	739	1,000	0	1,000	800
01-0342-02-05	REPAIR & MAINTENANCE EQUIPMENT	0	500	-2	0	0
01-0345-02-05	CONFERENCE & TRAINING	980	1,800	1,421	1,800	1,600
01-0346-02-05	DUES & SUBSCRIPTION	36	180	0	180	180
01-0347-02-05	MISCELLANEOUS	149	0	119	0	0
01-0351-02-05	LAUNDRY SERVICE	838	900	369	900	900
	<i>Charges for service----Subtotal</i>	4,225	6,040	2,798	5,540	3,980
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5 MUNICIPAL COURT		249,375	253,700	123,394	253,230	258,593
Department Number: 2 CITY SECRETARY/FINANCE		551,171	568,208	273,198	565,236	569,889

POLICE DEPARTMENT

The mission of the Marshall Police Department is to preserve public safety and quality of life within the City of Marshall, to respond effectively to the changing needs of the community, and to promote mutual respect between the Police Department and the people we serve.

To preserve a high quality of life and feeling of safety for the City's diverse population, all members of the Marshall Police Department are committed to serve with professionalism, respect and concern for the community. To optimize the use of police resources, the Marshall Police Department balances firm and quick response to all forms of crime with crime prevention approaches and community involvement in addressing specific problems.

The Marshall Police Department's philosophy and work processes reflect modern, quality law enforcement concepts and technology, involving every member of the Marshall Police Department in an effort to continually improve all areas of administration and operations. Quality leadership at all levels reflects the Marshall Police Department's commitment to a strong work ethic, while valuing diversity, promoting effective policing methods and through training, enhance and maintain the flexibility to serve the public.

The Marshall Police Department constantly strives for effectiveness in preventing and fighting crime, for effective collaboration with other city departments, and for providing leadership and support for regional law enforcement efforts through several task force commitments. To this end, the Marshall Police Department recruits, hires, trains, supports and retains qualified personnel as sworn and civilian members as a progressive law enforcement agency.

The divisions of the Police Department are Administrative (titled Special Services in the line-item budget), Patrol, and Investigative (titled Criminal Investigation in the line-item budget). The City's Animal Control Division is also assigned to the Police Department. The Marshall Police Department features many specialized "Divisions" to increase the overall effectiveness of the Department. Specialized Divisions consist of the Crime Scene Unit, Special Response Team (S.R.T.), a Hostage Negotiation Unit, Police Canine Units, Narcotics Unit, Traffic Division, and specially trained Juvenile Investigators. The Marshall Police Department also supports the Crime Stoppers and D.A.R.E. Programs.

General Fund Police-Special Services

Fund: 1 GENERAL FUND

POLICE

SPECIAL SERVICES

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-03-02	SALARIES-OFFICIAL & ADMIN	69,862	93,841	52,507	93,841	95,014
01-0103-03-02	SALARIES-TECHNICIAN	37,919	37,203	19,380	38,761	38,854
01-0106-03-02	SALARIES-OFFICE & CLERICAL	389,878	427,816	201,133	422,897	431,475
01-0109-03-02	SALARIES-OVERTIME	37,533	3,403	13,550	3,403	3,403
01-0110-03-02	SALARIES PARTTIME & HOURLY	2,745	0	916	0	0
01-0111-03-02	SALARIES-LONGEVITY	5,040	5,540	0	6,048	6,864
01-0112-03-02	SALARIES-INCENTIVE	1,665	2,220	1,110	2,220	2,220
01-0113-03-02	UNIFORM ALLOWANCES	540	720	360	720	720
01-0115-03-02	SPECIAL ASSIGNMENT PAY	650	834	200	834	834
01-0122-03-02	TMRS	92,558	97,843	49,382	98,048	96,206
01-0130-03-02	RELIEF FUND PAYMENT	91	84	48	84	84
01-0133-03-02	FICA	36,957	37,792	18,759	37,581	38,339
01-0134-03-02	WORKER'S COMPENSATION	3,159	3,139	1,671	3,109	2,869
01-0163-03-02	WEAPON REPLACEMENT ALLOWANCE	0	525	0	525	525
	<i>Personnel Services-----Subtotal</i>	678,597	710,960	359,016	708,071	717,407
01-0201-03-02	OFFICE SUPPLIES	20,116	15,000	10,854	15,000	12,500
01-0205-03-02	FUEL, OIL & LUBE	429	0	129	0	0
01-0206-03-02	CLOTHING	1,208	0	-3	0	0
01-0213-03-02	MOTOR SUPPLIES	560	0	0	0	0
01-0215-03-02	PROMOTIONAL ITEMS	274	0	110	0	0
01-0217-03-02	OTHER SUPPLIES	819	400	67	400	348
01-0218-03-02	SMALL TOOLS & MINOR EQUIPMENT	1,597	200	50	200	174
01-0223-03-02	WELFARE & MORALE	3,017	0	1,191	0	0
01-0225-03-02	TACTICAL	4,149	5,500	3,332	5,500	4,500
	<i>Supplies-----Subtotal</i>	32,169	21,100	15,730	21,100	17,522
01-0304-03-02	TELEPHONE-CELLULAR	17,435	15,000	7,548	15,000	13,050
01-0305-03-02	OTHER PROFESSIONAL SERVICES	55,272	2,850	9,776	2,350	2,045
01-0306-03-02	DRUG TESTING	114	0	0	0	0
01-0309-03-02	RADIO REPAIRS	3,867	10,000	1,566	5,000	4,100
01-0311-03-02	TRANSPORTATION	2,500	4,800	3,000	4,800	6,000
01-0312-03-02	GENERAL ADVERTISING	183	0	250	0	0
01-0315-03-02	PE-EMPL TESTING-NON CIVIL SERVICE	136	0	0	0	0
01-0317-03-02	ACCREDITATION/RECOGNITION	1,600	0	4,030	0	0
01-0323-03-02	SERVICE AGREEMENTS-TECHNICAL	33,847	18,600	32,106	33,510	29,154
01-0324-03-02	PRINTING & REPRODUCTION	1,520	2,100	700	2,100	1,827
01-0340-03-02	REPAIR & MAINTENANCE-BUILDINGS	2,663	0	0	0	0
01-0342-03-02	REPAIR & MAINTENANCE EQUIPMENT	373	2,800	0	1,800	1,566
01-0344-03-02	RENTALS	7,591	2,400	235	400	348
01-0345-03-02	CONFERENCE & TRAINING	6,917	4,000	3,640	4,000	3,480

General Fund
Police-Special Services

Fund: 1 GENERAL FUND

POLICE

SPECIAL SERVICES

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0346-03-02 DUES & SUBSCRIPTION	992	800	374	300	261
01-0347-03-02 MISCELLANEOUS	2,459	1,500	1,553	1,500	1,000
01-0359-03-02 JAIL CONTRACT	39,744	50,000	12,140	46,000	40,020
01-0360-03-02 JANITORIAL CONTRACT	27,863	29,000	0	0	0
<i>Charges for service----Subtotal</i>	205,076	143,850	76,918	116,760	102,851
 01-0490-03-02 NON DEPRECIABLE CAPITAL ITEMS	 0	 0	 0	 0	 0
<i>Capital outlay-----Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
 Program Number: 2 SPECIAL SERVICES	 915,842	 875,910	 451,664	 845,931	 837,780

General Fund Police-Patrol

Fund: 1 GENERAL FUND

POLICE

PATROL

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-03-03	SALARIES-PROFESSIONAL	345,009	345,019	172,797	346,519	415,376
01-0103-03-03	SALARIES-TECHNICIAN	292,642	302,247	148,823	301,747	369,866
01-0104-03-03	SALARIES-PROTECTIVE SERVICE	1,073,232	1,087,065	450,036	1,092,665	1,227,366
01-0109-03-03	SALARIES-OVERTIME	70,093	25,153	40,983	25,153	25,153
01-0111-03-03	SALARIES-LONGEVITY	17,406	17,892	0	19,940	18,516
01-0112-03-03	SALARIES-INCENTIVE	41,544	32,640	18,801	45,192	43,692
01-0115-03-03	SPECIAL ASSIGNMENT PAY	17,100	9,050	5,200	9,050	9,050
01-0122-03-03	TMRS	317,788	311,868	142,898	317,725	349,663
01-0130-03-03	RELIEF FUND PAYMENT	291	252	136	252	252
01-0133-03-03	FICA	26,598	26,666	11,906	26,973	30,878
01-0134-03-03	WORKER'S COMPENSATION	38,548	38,302	20,389	37,564	37,100
01-0163-03-03	WEAPON REPLACEMENT ALLOWANCE	16,275	19,950	0	19,950	20,475
01-0165-03-03	OVERTIME REIMBURSEMENT	-1,749	0	-507	0	0
	<i>Personnel Services-----Subtotal</i>	2,254,777	2,216,104	1,011,462	2,242,730	2,547,387
01-0203-03-03	MEDICAL & CHEMICAL	0	410	0	0	0
01-0205-03-03	FUEL, OIL & LUBE	81,352	92,800	33,696	85,300	73,300
01-0206-03-03	CLOTHING	14,851	12,000	6,582	12,000	9,000
01-0213-03-03	MOTOR VEHICLE	58,914	33,000	24,105	33,000	13,000
01-0214-03-03	POLICE CAR GRAPHIC SUPPLIES	900	0	0	0	0
01-0216-03-03	IN-CAR MEDIA	672	0	0	0	0
01-0217-03-03	OTHER SUPPLIES	2,022	1,000	912	800	696
01-0218-03-03	SMALL TOOLS & MINOR EQUIPMENT	1,303	0	2,878	0	0
01-0224-03-03	AMMUNITION	6,623	7,450	2,715	7,450	6,491
01-0228-03-03	PERSONNEL PROTECTIVE EQUIPMENT	16,122	16,000	3,435	16,000	8,000
	<i>Supplies-----Subtotal</i>	182,759	162,660	74,323	154,550	110,487
01-0306-03-03	DRUG TESTING	152	0	0	0	0
01-0309-03-03	RADIO REPAIRS	3,878	5,000	298	4,000	3,480
01-0312-03-03	GENERAL ADVERTISING	33	0	0	0	0
01-0332-03-03	LIABILITY INSURANCE	40,489	24,000	20,713	41,425	41,425
01-0336-03-03	CAR WASHING SERVICE	0	200	0	0	0
01-0340-03-03	REPAIR & MAINTENANCE BUILDINGS	7,360	0	0	0	0
01-0342-03-03	REPAIR & MAINTENANCE EQUIPMENT	0	5,000	2,550	5,000	3,000
01-0345-03-03	CONFERENCE & TRAINING	-931	7,500	6,357	15,000	12,000
01-0346-03-03	DUES & SUBSCRIPTIONS	950	0	200	0	0
01-0347-03-03	MISCELLANEOUS	2,373	2,700	1,834	2,700	2,349
01-0351-03-03	LAUNDRY SERVICE	1,819	3,000	349	2,000	1,740
	<i>Charges for service-----Subtotal</i>	56,123	47,400	32,301	70,125	63,994

**General Fund
Police-Patrol**

Fund: 1 GENERAL FUND

POLICE

PATROL

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0425-03-03	CARS & TRUCKS	265,541	12,100	0	12,100	0
01-0428-03-03	RADIO EQUIPMENT	47,413	0	21,061	0	0
01-0460-03-03	LEASE/PURCHASE PAYMENTS	172,722	176,120	0	267,784	314,804
01-0490-03-03	NON DEPRECIABLE CAPITAL ITEMS	39	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	485,715	188,220	21,061	279,884	314,804
Program Number: 3 PATROL		2,979,374	2,614,384	1,139,147	2,747,289	3,036,672

General Fund Police-Criminal Investigation

Fund: 1 GENERAL FUND		POLICE		CRIMINAL INVESTIGATION		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-03-04	SALARIES-PROFESSIONAL	177,391	177,388	88,694	177,888	212,576
01-0103-03-04	SALARIES-TECHNICIAN	63,583	98,982	49,514	98,982	61,942
01-0104-03-04	SALARIES-PROTECTIVE SERVICE	277,551	304,433	150,501	303,533	411,133
01-0106-03-04	SALARIES-OFFICE & CLERICAL	27,837	27,837	13,918	27,837	27,893
01-0109-03-04	SALARIES-OVERTIME	11,366	10,413	9,835	10,413	10,413
01-0111-03-04	SALARIES-LONGEVITY	7,932	9,400	0	8,276	9,060
01-0112-03-04	SALARIES-INCENTIVE	18,073	17,652	10,882	20,772	19,152
01-0113-03-04	UNIFORM ALLOWANCES	8,040	8,640	4,320	8,640	8,640
01-0115-03-04	SPECIAL ASSIGNMENT PAY	2,500	2,500	1,250	2,500	2,500
01-0122-03-04	TMRS	101,886	112,537	56,179	113,606	126,370
01-0130-03-04	RELIEF FUND PAYMENTS	75	96	42	96	96
01-0133-03-04	FICA	10,148	11,374	5,445	11,400	12,921
01-0134-03-04	WORKER'S COMPENSATION	13,960	13,871	7,384	13,731	13,556
01-0163-03-04	WEAPON REPLACEMENT ALLOWANCE	6,300	6,300	0	6,300	6,300
01-0165-03-04	OVERTIME REIMBURSEMENT	0	0	-457	0	0
	<i>Personnel Services-----Subtotal</i>	726,642	801,423	397,507	803,974	922,552
01-0205-03-04	FUEL, OIL & LUBE	22,761	24,810	12,647	19,810	17,410
01-0213-03-04	MOTOR VEHICLE	15,519	5,200	4,924	5,200	4,000
01-0217-03-04	OTHER SUPPLIES	23	300	130	300	261
01-0218-03-04	SMALL TOOLS & MINOR EQUIPMENT	7,258	4,050	256	4,050	3,050
	<i>Supplies-----Subtotal</i>	45,561	34,360	17,957	29,360	24,721
01-0312-03-04	GENERAL ADVERTISING	86				
01-0342-03-04	REPAIR & MAINTENANCE EQUIPMENT	0	950	326	950	830
01-0344-03-04	RENTALS	0	100	0	0	0
01-0345-03-04	CONFERENCE & TRAINING	5,276	5,000	4,590	11,000	9,000
01-0346-03-04	DUES & SUBSCRIPTION	3,211	0	969	0	0
01-0347-03-04	MISCELLANEOUS	2,514	2,500	-3,073	2,500	2,175
01-0368-03-04	PRISONER TRANSFER	1,869	0	0	0	0
	<i>Charges for service----Subtotal</i>	12,956	8,550	2,812	14,450	12,005
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 CRIMINAL INVESTIGATION		785,159	844,333	418,276	847,784	959,278

General Fund Police-Animal Control

Fund: 1 GENERAL FUND		POLICE		ANIMAL CONTROL		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0103-03-05	SALARIES-TECHNICIAN	88,755	95,403	41,649	95,403	98,238
01-0109-03-05	SALARIES-OVERTIME	4,275	2,778	2,905	2,778	2,778
01-0111-03-05	SALARIES-LONGEVITY	732	768	0	912	912
01-0122-03-05	TMRS	15,906	16,782	7,610	16,925	16,737
01-0130-03-05	RELIEF FUND PAYMENTS	9	0	3	0	0
01-0133-03-05	FICA	6,537	7,570	2,879	7,581	7,798
01-0134-03-05	WORKER'S COMPENSATION	2,783	2,765	1,472	2,617	2,407
	<i>Personnel Services-----Subtotal</i>	118,997	126,066	56,518	126,216	128,870
01-0201-03-05	OFFICE SUPPLIES	201	600	125	600	500
01-0203-03-05	MEDICAL & CHEMICAL	4,333	4,000	1,846	4,000	3,000
01-0205-03-05	FUEL, OIL & LUBE	2,077	3,450	1,122	3,450	2,450
01-0206-03-05	CLOTHING	0	400	106	400	348
01-0207-03-05	ANIMAL FOOD	2,083	2,000	635	2,000	1,740
01-0213-03-05	MOTOR VEHICLE	1,066	3,000	1,961	3,000	2,500
01-0217-03-05	OTHER SUPPLIES	21	400	100	400	348
01-0218-03-05	SMALL TOOLS & MINOR EQUIPMENT	205	1,500	57	1,500	1,000
	<i>Supplies-----Subtotal</i>	9,986	15,350	5,952	15,350	11,886
01-0312-03-05	GENERAL ADVERTISING	33	0	0	0	0
01-0340-03-05	REPAIR & MAINTENANCE BUILDINGS	0	0	689	0	0
01-0342-03-05	REPAIR & MAINTENANCE EQUIPMENT	32	400	0	400	348
01-0345-03-05	CONFERENCE & TRAINING	463	300	0	300	261
01-0347-03-05	MISCELLANEOUS	52	400	16	400	348
01-0360-03-05	JANITORIAL CONTRACT	4,151	4,320	0	0	0
	<i>Charges for service----Subtotal</i>	4,731	5,420	705	1,100	957
01-0405-03-05	IMPROVEMENTS-BUILDINGS	0	0	0	0	0
01-0490-03-05	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5 ANIMAL CONTROL		133,714	146,836	63,175	142,666	141,713
Department Number: 3 POLICE		4,814,089	4,481,463	2,072,262	4,583,670	4,975,443

FIRE DEPARTMENT

The mission of the Marshall Fire Department is to serve the citizens of Marshall by providing the highest level of Fire Prevention, Fire Suppression, Emergency Medical Services and Emergency Management Coordination through professionalism and compassion.

The primary mid-range goal is to replace and/or relocate our two current substations. At 50 years old each, our current substations bring about many ADA, gender and modernization issues that must be addressed soon.

The primary long-range goal remains the addition of a fire station in the Marshall Business Park area.

Goals of the Fire Department are to continue to meet national and state recommended staffing levels for firefighting operations and make improvements toward better communications and safer work environments for our personnel.

Our current long range goals are to build a training facility adequate to meet the needs of our firefighters as well as the upgrades and potential relocation of our substations in an effort to better meet the needs of our community.

The major responsibilities of the Marshall Fire Department are Fire Prevention, Fire Suppression, Emergency Medical Services and Emergency Management Coordination.

The Fire Department also undertakes many other specialized duties including rescue and hazardous materials response.

General Fund Fire - Fire Prevention

Fund: 1 GENERAL FUND		FIRE		FIRE PREVENTION		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-04-01	SALARIES-PROFESSIONAL	104,860	105,318	52,709	105,418	112,898
01-0109-04-01	SALARIES-OVERTIME	0	2,000	0	2,000	2,000
01-0111-04-01	SALARIES-LONGEVITY	1,456	1,456	0	1,552	1,648
01-0112-04-01	SALARIES-INCENTIVE	14,030	9,600	6,600	9,600	9,600
01-0113-04-01	UNIFORM ALLOWANCE	720	0	360	0	0
01-0115-04-01	SPECIAL ASSIGNMENT PAY	12,392	12,000	6,000	12,000	12,000
01-0129-04-01	RELIEF FUND PAYMENTS	54	52	27	52	52
01-0132-04-01	FIREMEN RELIEF & RETIREMENT	25,538	24,951	12,567	24,988	27,472
01-0133-04-01	FICA	1,861	1,899	913	1,902	2,012
01-0134-04-01	WORKER'S COMPENSATION	2,094	2,081	1,168	2,165	1,862
01-0163-04-01	WEAPON REPLACEMENT ALLOWANCE	600	600	0	600	600
	<i>Personnel Services-----Subtotal</i>	163,605	159,957	80,344	160,277	170,144
01-0201-04-01	OFFICE SUPPLIES	380	200	0	200	100
01-0205-04-01	FUEL, OIL & LUBE	654	2,165	301	1,165	665
01-0206-04-01	CLOTHING	63	150	0	150	100
01-0213-04-01	MOTOR VEHICLE	1,777	600	13	600	500
01-0217-04-01	OTHER SUPPLIES	50	800	218	800	200
01-0218-04-01	SMALL TOOLS & MINOR EQUIPMENT	15	1,000	264	1,000	400
	<i>Supplies-----Subtotal</i>	2,939	4,915	796	3,915	1,965
01-0309-04-01	RADIO REPAIRS	0	200	0	200	100
01-0324-04-01	PRINTING & REPRODUCTION	1,006	1,500	0	1,500	1,500
01-0342-04-01	REPAIR & MAINTENANCE EQUIPMENT	9	200	0	200	100
01-0345-04-01	CONFERENCE & TRAINING	1,260	4,000	565	4,000	1,000
01-0346-04-01	DUES & SUBSCRIPTION	1,391	1,100	1,345	1,100	600
01-0347-04-01	MISCELLANEOUS	40	100	3	100	50
	<i>Charges for service----Subtotal</i>	3,706	7,100	1,913	7,100	3,350
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 FIRE PREVENTION		170,250	171,972	83,053	171,292	175,459

General Fund Fire - Fire Suppression

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-04-02	SALARIES-OFFICIALS & ADMIN	93,841	93,841	46,921	93,841	95,014
01-0102-04-02	SALARIES-PROFESSIONAL	356,786	357,542	179,052	357,542	401,244
01-0103-04-02	SALARIES-TECHNICIAN	235,059	218,958	109,541	218,958	179,250
01-0104-04-02	SALARIES-PROTECTIVE SERVICE	862,195	765,668	408,305	772,974	839,996
01-0109-04-02	SALARIES-OVERTIME	11,349	3,895	8,599	3,895	3,895
01-0111-04-02	SALARIES-LONGEVITY	12,963	12,144	31	13,380	12,892
01-0112-04-02	SALARIES-INCENTIVE	105,794	92,328	61,511	118,872	123,288
01-0113-04-02	UNIFORM ALLOWANCE	720	1,440	360	1,440	1,440
01-0115-04-02	SPECIAL ASSIGNMENT PAY	0	0	0	0	0
01-0118-04-02	PREMIUM PAY	39,271	36,473	18,790	37,410	39,390
01-0119-04-02	STEP PAY	5,930	7,000	3,399	7,000	7,000
01-0122-04-02	TMRS	0	0	0	0	0
01-0129-04-02	RELIEF FUND PAYMENTS	836	870	404	870	870
01-0132-04-02	FIREMEN RELIEF & RETIREMENT	329,433	303,731	159,684	310,593	338,933
01-0133-04-02	FICA	22,808	21,067	11,040	21,590	24,821
01-0134-04-02	WORKER'S COMPENSATION	25,500	25,337	13,488	26,914	22,970
01-0163-04-02	WEAPON REPLACEMENT ALLOW	300	300	0	300	300
01-0165-04-02	OVERTIME REIMBURSEMENT	-4,050	0	0	0	0
	<i>Personnel Services-----Subtotal</i>	2,098,735	1,940,594	1,021,125	1,985,579	2,091,303
01-0201-04-02	OFFICE SUPPLIES	1,498	1,695	494	1,695	1,195
01-0202-04-02	AGRICULTURE	93	250	468	250	150
01-0205-04-02	FUEL, OIL & LUBE	16,136	16,600	8,331	16,600	14,600
01-0206-04-02	CLOTHING	20,505	17,000	21,062	20,000	15,000
01-0208-04-02	FOOD SUPPLIES	342	300	265	300	150
01-0212-04-02	ELECTRICAL SUPPLIES	3	150	15	150	50
01-0213-04-02	MOTOR VEHICLE	67,258	27,000	-50,877	27,000	24,000
01-0217-04-02	OTHER SUPPLIES	447	1,000	644	1,000	500
01-0218-04-02	SMALL TOOLS & MINOR EQUIPMENT	3,946	2,000	1,213	2,000	1,000
01-0223-04-02	FIRE HOSE / ACCESSORIES SUPPLIES	963	5,000	210	5,000	3,000
01-0226-04-02	HAZARD MATERIAL SUPPLIES	2,756	6,200	767	3,200	1,700
01-0228-04-02	PERSONNEL PROTECTIVE EQUIPMENT	15,092	20,000	7,736	20,000	12,000
	<i>Supplies-----Subtotal</i>	129,039	97,195	-9,672	97,195	73,345
01-0301-04-02	AUDIT SERVICES	12,797	11,000	0	11,000	11,000
01-0304-04-02	TELEPHONE - CELLULAR	5,259	6,860	1,977	6,860	6,360
01-0306-04-02	DRUG TESTING	76	1,000	38	1,000	200
01-0307-04-02	CHRONIC DISEASE PREVENTION	76	500	0	500	200
01-0309-04-02	RADIO REPAIRS	4,713	2,000	509	2,000	500
01-0311-04-02	TRANSPORTATION	4,800	4,800	2,773	4,800	8,073

General Fund
Fire - Fire Suppression

Fund: 1 GENERAL FUND

FIRE

FIRE SUPPRESSION

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0322-04-02	SERVICE AGREEMENTS-OTHER	2,094	0	947	0	0
01-0323-04-02	SERVICE AGREEMENTS-TECHNOLOGY	0	5,100	0	5,100	4,100
01-0324-04-02	PRINTING & REPRODUCTION	306	350	-8	350	200
01-0342-04-02	REPAIR & MAINTENANCE EQUIPMENT	6,099	4,000	6,848	4,000	1,000
01-0344-04-02	RENTALS	3,410	3,000	1,774	3,000	2,000
01-0345-04-02	CONFERENCE & TRAINING	12,209	16,000	18,196	16,000	11,000
01-0346-04-02	DUES & SUBSCRIPTION	1,435	950	548	950	950
01-0347-04-02	MISCELLANEOUS	483	375	74	375	225
	<i>Charges for service----Subtotal</i>	53,757	55,935	33,676	55,935	45,808
01-0425-04-02	CAR & TRUCKS	0	0	0	0	0
01-0426-04-02	FURNITURE & FIXTURES	5,716	0	0	0	0
01-0440-04-02	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0458-04-02	EQUIPMENT REPLACEMENT FUND		0	0	0	48,265
01-0460-04-02	LEASE/PURCHASE PAYMENTS	-1,804	0	130,888	178,969	167,446
01-0490-04-02	NON DEPRECIABLE CAPITAL ITEMS	3,600	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	7,512	0	130,888	178,969	215,711
Program Number: 2 FIRE SUPPRESSION		2,289,043	2,093,724	1,176,017	2,317,678	2,426,167

General Fund Fire - Emergency Medical Services

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MEDICAL SERVICES

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-04-03	SALARIES-PROFESSIONAL	231,170	382,373	116,133	232,268	243,647
01-0103-04-03	SALARIES-TECHNICIAN	104,674	0	74,668	149,606	158,850
01-0104-04-03	SALARIES-PROTECTIVE SERVICE	401,954	467,843	186,819	470,643	496,814
01-0106-04-03	SALARIES-OFFICE & CLERICAL	31,439	30,884	15,497	30,884	34,903
01-0109-04-03	SALARIES-OVERTIME	7,610	4,500	6,622	4,500	4,500
01-0111-04-03	SALARIES-LONGEVITY	7,840	8,856	93	9,768	9,904
01-0112-04-03	SALARIES-INCENTIVE PAY	64,921	84,428	32,180	84,428	82,280
01-0115-04-03	SPECIAL ASSIGNMENT PAY	1,308	22,487	850	24,187	22,487
01-0118-04-03	PREMIUM PAY	18,878	23,439	9,396	23,522	24,539
01-0119-04-03	STEP PAY	12,259	2,400	5,855	2,400	2,400
01-0122-04-03	TMRS	5,448	5,352	2,647	5,398	5,857
01-0129-04-03	RELIEF FUND PAYMENTS	394	335	199	335	335
01-0132-04-03	FIREMEN RELIEF & RETIREMENT	161,494	189,672	81,942	190,615	206,842
01-0133-04-03	FICA	14,443	16,851	7,226	16,926	17,876
01-0134-04-03	WORKER'S COMPENSATION	15,994	15,892	8,460	16,587	14,097
01-0165-04-03	OVERTIME REIMBURSEMENT	0	0	0	0	0
	SALARY SAVINGS NON EMER TRSF	0	-46,961	0	-46,961	-46,961
	OVERTIME SAVINGS NON EMER TRSF	0	-2,434	0	-2,434	-2,434
	<i>Personnel Services-----Subtotal</i>	1,079,826	1,205,917	548,587	1,212,672	1,275,936
01-0201-04-03	OFFICE SUPPLIES	862	1,200	102	1,200	600
01-0203-04-03	MEDICAL & CHEMICAL	64,806	60,000	37,728	60,000	54,000
01-0205-04-03	FUEL, OIL & LUBE	27,872	23,000	13,925	23,000	20,000
01-0208-04-03	FOOD SUPPLIES	0	200	0	200	100
01-0213-04-03	MOTOR VEHICLE	81,892	40,000	15,053	40,000	37,000
01-0217-04-03	OTHER SUPPLIES	188	200	171	200	100
01-0218-04-03	SMALL TOOLS & MINOR EQUIPMENT	3,499	6,000	4,815	4,000	1,000
01-0229-04-03	EXPENSE REDUCTION SAVINGS-ESD	0	-38,000	0	-38,000	-38,000
	<i>Supplies-----Subtotal</i>	179,119	92,600	71,794	90,600	74,800
01-0305-04-03	EMERGENCY DOCTOR CONTRACT	18,000	18,600	9,000	18,600	18,600
01-0306-04-03	DRUG TESTING	0	100	0	100	100
01-0307-04-03	CHRONIC DISEASE PREVENTION	7,827	1,100	300	1,100	550
01-0309-04-03	RADIO REPAIRS	1,283	500	40	500	200
01-0316-04-03	CONTRACTED SERVICES	76,851	97,000	51,261	97,000	87,000
01-0322-04-03	SERVICE AGREEMENT - OTHER	5,305	12,000	11,643	12,000	11,000
01-0342-04-03	REPAIR & MAINTENANCE EQUIPMENT	462	1,000	3,678	1,000	500
01-0345-04-03	CONFERENCE & TRAINING	3,069	6,000	7,859	6,000	2,000
01-0346-04-03	DUES & SUBSCRIPTION	277	300	177	1,000	500
01-0347-04-03	MISCELLANEOUS	78	75	0	75	75
	<i>Charges for service----Subtotal</i>	113,152	136,675	83,958	137,375	120,525

General Fund
Fire - Emergency Medical Services

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MEDICAL SERVICES

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0425-04-03 CARS & TRUCKS	0	0	0	0	0
01-0428-04-03 RADIO EQUIPMENT	43,726	0	21,287	0	0
01-0460-04-03 LEASE/PURCHASE-AMBULANCE	0	0	0	0	0
01-0496-04-03 EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
<i>Capital outlay-----Subtotal</i>	43,726	0	21,287	0	0
 Program Number: 3 EMERGENCY MEDICAL SERVICES	 1,415,823	 1,435,192	 725,626	 1,440,647	 1,471,261

General Fund
Fire - Emergency Management

Fund: 1 GENERAL FUND

FIRE

EMERGENCY MANAGEMENT

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-04-04	SALARIES OFFICIALS & ADMIN	0	0	0	0	0
01-0122-04-04	TMRS	0	0	0	0	0
01-0132-04-04	FIREMEN RELIEF & RETIREMENT	343	343	177	343	421
01-0133-04-04	FICA	26	26	13	26	31
01-0134-04-04	WORKER'S COMPENSATION	28	28	15	30	28
	<i>Personnel Services-----Subtotal</i>	397	397	205	399	480
01-0201-04-04	OFFICE SUPPLIES	0	0	0	0	0
01-0217-04-04	OTHER SUPPLIES	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0304-04-04	TELEPHONE-CELLULAR	206	0	190	0	0
01-0311-04-04	TRANSPORTATION	1,800	1,800	927	1,800	2,127
01-0323-04-04	SERVICE AGREEMENT-TECHNICAL	1,200	1,200	0	1,200	1,200
01-0334-04-04	INTERNET-SATELLITE SERVICE	4,366	6,815	2,984	6,815	4,015
01-0342-04-04	REPAIR & MAINTENANCE-SIREN	5,053	6,000	3,954	6,000	4,000
01-0345-04-04	CONFERENCE & TRAINING	408	1,200	0	1,200	400
	<i>Charges for service----Subtotal</i>	13,033	17,015	8,055	17,015	11,742
01-0426-04-04	FURNITURE & FIXTURES	0	0	0	0	0
01-0440-04-04	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0490-04-04	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4	EMERGENCY MANAGEMENT	13,430	17,412	8,260	17,414	12,222
Department Number: 4	FIRE	3,888,546	3,718,300	1,992,956	3,947,031	4,085,109

2019

PUBLIC SERVICES DEPARTMENT

The mission of the Street Division is to maintain our streets and promote traffic safety through proper use of better business practices and maintenance procedures, in order to ensure safer roadway conditions for the public.

Street Department – Street Maintenance is responsible for providing and maintaining safe and convenient thoroughfares within the City of Marshall through professional service; providing a high level maintenance of street surfaces, street cuts, pothole repairs, street lighting, street signs and street signal maintenance. Responsibility for drainage creeks and ditches, street rights-of-way, street sweeping, drainage improvements and maintenance, previously under the Street Department, is now under the new Drainage Utility System and funded through a \$3.50 monthly drainage charge on each water bill.

2019 Goals and Objectives of the Street Division are:

- 2019 Street Improvement Program, which promotes roadway enhancements near schools and on major corridors, as well as making improvements on a neighborhood basis.
- Continue replacing old High Pressure Sodium street lights with new higher efficiency and longer lasting LED street light fixtures as old fixtures fail on East End Boulevard, major thoroughfares, and in historic downtown.
- Increase herbicide spraying of right-of-ways to reduce weed and brush growth, and expand mosquito control services.
- Increase litter control and landscaping projects through Keep Texas Beautiful and Keep Marshall Beautiful programs.
- Increase traffic control striping and marking of city streets and intersections.
- Repair, remove, or improve worn traffic control devices, especially in the downtown district.
- Update street maintenance schedule and condition report.

Sanitation Division provides a high degree of customer service for environmentally friendly weekly sanitation collection, recycling, and convenience station operations for city residents and businesses. The Sanitation Division is responsible for providing services through a program of contracted services.

Initiate new Solid Waste and recycling contract on January 1, 2019, which also initiates use of 95-gallon rolling carts for residential and commercial business for refuse and recycling.

2019 Goals and Objectives of the Sanitation Division are:

- Convert all residential and bagged commercial businesses to a 95-gallon rolling cart program for both trash and recycling, beginning January 1, 2019.
- Continue City-Wide Dump Days and Neighborhood Clean Sweep programs each quarter.
- Initiate an annual educational outreach to educate elementary grade students to recycle and reduce waste through our Keep Marshall Beautiful Program.
- Update solid waste and recycling management plan in accordance with the Texas Health and Safety Code.

General Fund Public Services - Streets

Fund: 1 GENERAL FUND		PUBLIC SERVICES		STREETS		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0107-05-02	SALARIES-SKILLED CRAFT	123,133	122,882	90,200	157,485	181,002
01-0108-05-02	SALARIES-SERVICE MAINTENANCE	127,554	141,434	50,206	102,698	110,926
01-0109-05-02	SALARIES-OVERTIME	11,524	11,080	10,237	11,080	11,080
01-0111-05-02	SALARIES-LONGEVITY	2,932	3,312	4	3,312	3,696
01-0122-05-02	TMRS	44,981	47,269	25,730	46,898	50,361
01-0133-05-02	FICA	20,248	21,321	11,501	21,005	23,463
01-0134-05-02	WORKER'S COMPENSATION	14,546	14,453	7,694	13,457	12,219
01-0168-05-02	WAGE REIMB FOR CDBG STREET IMPR		0	0	0	0
	<i>Personnel Services-----Subtotal</i>	344,918	361,751	195,572	355,935	392,747
01-0201-05-02	OFFICE SUPPLIES	25	500	0	500	500
01-0203-05-02	MEDICAL & CHEMICAL	3,131	2,000	2,769	5,000	3,500
01-0205-05-02	FUEL, OIL & LUBE	31,175	30,000	16,505	30,000	30,000
01-0206-05-02	CLOTHING	3,869	3,000	2,269	4,000	4,000
01-0210-05-02	SIGN SUPPLIES	6,084	11,000	3,915	11,000	9,000
01-0213-05-02	MOTOR VEHICLE	50,309	35,000	35,864	35,000	35,000
01-0214-05-02	STREET MAINTENANCE-MISC DAMAGE		0	0	0	0
01-0216-05-02	STREET MAINTENANCE	92,814	100,000	42,742	90,000	85,700
01-0217-05-02	OTHER SUPPLIES	1,161	500	111	500	500
01-0218-05-02	SMALL TOOLS & MINOR EQUIPMENT	1,618	1,500	575	1,500	1,500
01-0219-05-02	REPAIR & MAINTENANCE SUPPLIES	2,795	3,000	2,609	3,000	3,000
	<i>Supplies-----Subtotal</i>	192,981	186,500	107,359	180,500	172,700
01-0304-05-02	TELEPHONE - CELLULAR	951	1,600	404	1,600	1,600
01-0306-05-02	SPRAY CONTRACT	21,570	30,000	1,170	5,000	750
01-0308-05-02	TELEPHONE - LAND		600	0	600	100
01-0309-05-02	RADIO REPAIRS	833	1,500	26	1,500	500
01-0315-05-02	CONTRACTED SERV-STREET SWEEPING	0	0	0	0	0
01-0316-05-02	CONTRACTED SERVICES	42,268	30,000	3,538	35,000	30,000
01-0317-05-02	CONTRACTED SERV-MOSQUITO SPRAY	23,836	20,000	9,705	20,000	18,000
01-0324-05-02	PRINTING & REPRODUCTION		100	0	100	100
01-0342-05-02	REPAIR & MAINTENANCE EQUIPMENT	1,340	2,000	179	2,000	1,500
01-0344-05-02	RENTALS	289	450	44	450	350
01-0345-05-02	CONFERENCE & TRAINING		450	0	450	450
01-0346-05-02	DUES & SUBSCRIPTION	190	100	0	100	200
01-0347-05-02	MISCELLANEOUS	891	500	158	500	500
01-0356-05-02	ELECTRIC SERVICE-STREET LIGHTS	290,827	145,000	161,348	175,000	175,000
01-0366-05-02	REPAIR & MAINT STREET LIGHTS	18,651	15,000	9,331	15,000	20,000
	<i>Charges for service----Subtotal</i>	401,646	247,300	185,903	257,300	249,050

General Fund
Public Services - Streets

Fund: 1 GENERAL FUND

PUBLIC SERVICES

STREETS

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0408-05-02 IMPROVEMENTS-STREETS	975,822	1,035,270	48,000	1,035,270	894,565
01-0409-05-02 IMPROV-PUBLIC SAFETY PROJECT	0	0	0	0	0
01-0416-05-02 IMPROVEMENTS-DRAINAGE	0	0	0	0	0
01-0440-05-02 OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0458-05-02 EQUIPMENT REPLACEMENT FUND		12,872	3,202	6,403	6,403
01-0496-05-02 EQUIPMENT REPLACEMENT SUSPENSE		0	0	0	0
<i>Capital outlay-----Subtotal</i>	975,822	1,048,142	51,202	1,041,673	900,968
 Program Number: 2 STREETS / DRAINAGE	 1,915,367	 1,843,693	 540,036	 1,835,408	 1,715,465

General Fund
Public Services - Sanitation

Fund: 1 GENERAL FUND		PUBLIC SERVICES		SANITATION		
		Actual	Budget	Actual	Budget	Budget
		2017	2017	6/30/2018	2018	2019
	<i>Personnel Services-----Subtotal</i>	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0305-05-03	OTHER-SANITATION CONTRACT	1,842,313	1,870,600	820,913	1,931,000	3,012,750
01-0316-05-03	CONTRACTED SERVICES	0	0	0	0	0
01-0317-05-03	BRUSH & TREE DISPOSAL	0	6,000	0	4,000	6,000
01-0319-05-03	TIRE DISPOSAL	603	2,000	0	2,000	2,000
01-0342-05-03	CART REPAIR & REPLACEMENT	6,939	3,000	0	2,000	2,000
01-0347-05-03	MISCELLANEOUS	0	0	0	0	0
01-0362-05-03	CONVENIENCE STATION REFUSE FEE	76,392	105,000	26,688	96,000	96,000
01-0399-05-03	BAD DEBT EXPENSE	867	0	0	0	0
	<i>Charges for service----Subtotal</i>	1,927,114	1,986,600	847,601	2,035,000	3,118,750
01-0440-05-03	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 3 SANITATION		1,927,114	1,986,600	847,601	2,035,000	3,118,750
Department Number: 5 PUBLIC SERVICES		3,842,481	3,830,293	1,387,637	3,870,408	4,834,215

PLANNING & DEVELOPMENT DEPARTMENT

The Planning & Development Department is made up of four divisions: Planning, Building Permits & Inspections, Code Enforcement, Engineering, Economic Development and Consumer Health Inspections.

The mission of the Planning & Development Department is to enhance the quality of life for the citizens of Marshall by providing a Department which encourages quality growth, development and redevelopment and the stabilization of neighborhoods through a concentrated effort of planning, land use controls, permitting, and code enforcement.

2019 Goals and Objectives for the Planning & Community Development Department are:

- *Draft and begin the implementation of a Comprehensive Plan for the City.*
- *Update Zoning & Subdivision Regulations.*
- *Develop and implement economic development programs which increase retail and quality of life recruitment activities.*
- *Create and maintain an interactive map of available properties for development and re-development.*
- *Continue promotion of our historic resources by creating a local and nationally recognized historic district for downtown.*
- *Maximize the use of federal funds to support affordable housing and neighborhood revitalization efforts.*
- *Enhance relationships with community organizations to assist with programs that benefit low to moderate income households.*
- *Collaborate with neighborhoods to reduce code violations and improve property values.*

General Fund Planning & Development - Planning

Fund: 1 GENERAL FUND		PLANNING & DEVELOPMENT		PLANNING		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-15-01	SALARIES-OFFICIAL & ADMIN		81,900	0	84,001	
01-0102-15-01	SALARIES-PROFESSIONAL	83,435	0	42,404	0	87,963
01-0106-15-01	SALARIES-OFFICE & CLERICAL	53,604	37,537	29,845	35,295	34,399
01-0109-15-01	SALARIES-OVERTIME		0	0	0	0
01-0111-15-01	SALARIES-LONGEVITY	528	370	0	413	571
01-0122-15-01	TMRS	24,356	21,337	12,870	21,471	21,368
01-0133-15-01	FICA	10,924	9,624	5,736	9,617	9,955
01-0134-15-01	WORKER'S COMPENSATION	435	278	183	276	287
01-0168-15-01	WAGE REIMB FROM CDBG	-17,069	0	-8,832	0	0
	<i>Personnel Services-----Subtotal</i>	156,213	151,046	82,206	151,073	154,543
01-0201-15-01	OFFICE SUPPLIES	514	700	239	700	500
	<i>Supplies-----Subtotal</i>	514	700	239	700	500
01-0304-15-01	TELEPHONE - CELLULAR	591	0	247	0	0
01-0305-15-01	OTHER PROFESSIONAL SERVICES	1,200	1,200	44,825	10,000	10,000
01-0311-15-01	TRANSPORTATION	6,000	6,000	3,100	6,000	7,200
01-0312-15-01	GENERAL ADVERTISING	1,510	2,000	839	2,000	1,000
01-0319-15-01	PLAT FEES	297	300	0	300	300
01-0324-15-01	PRINTING & REPRODUCTION	3	0	0	0	0
01-0345-15-01	CONFERENCE & TRAINING	8,216	2,000	2,791	3,000	500
01-0346-15-01	DUES & SUBSCRIPTIONS	1,380	520	1,110	800	800
01-0347-15-01	MISCELLANEOUS	3	0	0	0	0
01-0348-15-01	FACADE GRANT PROGRAM	0	0	1,050	10,000	10,000
	<i>Charges for service----Subtotal</i>	19,200	12,020	53,962	32,100	29,800
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 PLANNING		175,927	163,766	136,407	183,873	184,843

General Fund

Planning & Development - Building Permits & Inspections

Fund: 1 GENERAL FUND PLANNING & DEVELOPMENT

BUILDING PERMITS & INSPECTIONS

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0103-15-02	SALARIES-OFFICIALS & ADMIN	16,456	0	23,782		
01-0103-15-02	SALARIES-TECHNICIAN	71,914	87,818	21,371	86,025	90,896
01-0110-15-02	SALARIES-PART TIME & HOURLY	6,925	0	0	0	0
01-0111-15-02	SALARIES-LONGEVITY	336	1,344	0	432	528
01-0122-15-02	TMRS	15,049	15,122	7,712	14,766	15,012
01-0133-15-02	FICA-SALARY RESERVE	7,316	6,821	3,454	6,614	6,994
01-0134-15-02	WORKER'S COMPENSATION	450	447	238	410	352
01-0168-15-02	WAGE REIMB FROM CDBG	-2,909	0	-243	0	0
	<i>Personnel Services-----Subtotal</i>	115,537	111,552	56,314	108,247	113,782
01-0201-15-02	OFFICE SUPPLIES	1,412	1,300	656	1,300	1,200
01-0205-15-02	FUEL, OIL & LUBE	2,312	5,725	1,013	4,785	4,785
01-0206-15-02	CLOTHING	442	600	279	600	500
01-0213-15-02	MOTOR VEHICLE	993	2,000	194	2,000	1,000
01-0218-15-02	SMALL TOOLS & MINOR EQUIPMENT	0	0	0	0	0
	<i>Supplies-----Subtotal</i>	5,159	9,625	2,142	8,685	7,485
01-0304-15-02	TELEPHONE - CELLULAR	0	1,500	0	1,500	1,500
01-0305-15-02	OTHER PROFESSIONAL SERVICES	825	2,000	0	2,500	2,000
01-0324-15-02	PRINTING & REPRODUCTION	0	0	0	0	0
01-0342-15-02	REPAIR & MAINTENANCE EQUIPMENT	0	350	0	350	350
01-0345-15-02	CONFERENCE & TRAINING	8,025	3,000	3,509	3,000	3,000
01-0346-15-02	DUES & SUBSCRIPTION	55	400	0	400	400
01-0347-15-02	MISCELLANEOUS	219	100	0	100	100
	<i>Charges for service----Subtotal</i>	9,124	7,350	3,509	7,850	7,350
01-0458-15-02	EQUIPMENT REPLACEMENT FUND	0	7,800	3,900	7,800	7,800
01-0496-15-02	EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	7,800	3,900	7,800	7,800
Program Number: 2 BUILDING PERMITS & INSPECTIONS		129,820	136,327	65,865	132,582	136,417

General Fund Planning & Development - Code Enforcement

Fund: 1 GENERAL FUND		PLANNING & DEVELOPMENT		CODE ENFORCEMENT		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-15-03	SALARIES-PROFESSIONAL	62,066	3,355	33,070	29,140	29,228
01-0108-15-03	SALARIES-SERVICE MAINTENANCE	8,328	0	0	0	0
01-0109-15-03	SALARIES-OVERTIME	2,651	6,500	1,180	6,500	6,500
01-0110-15-03	SALARIES-PART/TIME & HOURLY	9,576	13,000	8,964	13,000	13,000
01-0111-15-03	SALARIES-LONGEVITY	864	53	0	365	408
01-0122-15-03	TMRS	11,126	1,680	5,850	6,150	5,934
01-0133-15-03	FICA	5,625	1,752	2,874	3,749	3,759
01-0134-15-03	WORKER'S COMPENSATION	401	301	260	408	335
01-0168-15-03	WAGE REIMB FROM CDBG	-35,131	0	-11,645	0	0
	<i>Personnel Services-----Subtotal</i>	65,506	26,641	40,553	59,312	59,164
01-0201-15-03	OFFICE SUPPLIES	224	250	50	250	250
01-0205-15-03	FUEL, OIL & LUBE	2,086	4,310	773	4,310	4,310
01-0206-15-03	CLOTHING	105	300	105	300	200
01-0213-15-03	MOTOR VEHICLE	5,873	0	589	0	0
	<i>Supplies-----Subtotal</i>	8,288	4,860	1,517	4,860	4,760
01-0304-15-03	TELEPHONE - CELLULAR	317	360	128	360	360
01-0320-15-03	VIOLATION ABATEMENT	3,557	50,000	1,400	20,000	15,000
01-0324-15-03	PRINTING & REPRODUCTION	1,307	2,250	445	2,250	2,250
01-0342-15-03	REPAIR & MAINTENANCE EQUIPMENT	0	700	39	700	500
	<i>Charges for service----Subtotal</i>	5,181	53,310	2,012	23,310	18,110
01-0458-15-03	EQUIPMENT REPLACEMENT	0	0	0	0	4,194
01-0496-15-03	EQUIPMENT REPLACEMENT SUSPENSE	0	0	20,978	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	20,978	0	4,194
Program Number: 3 CODE ENFORCEMENT		78,975	84,811	65,060	87,482	86,228

**General Fund
Planning & Development
Health Inspections**

Fund: 1 GENERAL FUND		PLANNING & DEVELOPMENT		HEALTH INSPECTIONS		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-15-04	SALARIES-OFFICIALS & ADMIN	37,250	32,232	16,116	32,232	32,261
01-0109-15-04	SALARIES-OVERTIME	0	0	0	0	0
01-0111-15-04	SALARIES-LONGEVITY	384	336	0	384	432
01-0122-15-04	TMRS	6,384	5,523	2,753	5,570	5,368
01-0133-15-04	FICA-SALARY RESERVE	2,810	2,492	1,233	2,495	2,501
01-0134-15-04	WORKER'S COMPENSATION	164	163	87	155	126
	<i>Personnel Services-----Subtotal</i>	46,992	40,746	20,189	40,836	40,688
01-0201-15-04	OFFICE SUPPLIES	286	600	81	600	600
01-0205-15-04	FUEL, OIL & LUBE	2,582	2,245	1,197	2,245	2,245
01-0206-15-04	CLOTHING	416	500	95	200	100
01-0213-15-04	MOTOR VEHICLE	1,068	357	374	357	357
	<i>Supplies-----Subtotal</i>	4,352	3,702	1,747	3,402	3,302
01-0304-15-04	TELEPHONE - CELLULAR	228	840	143	300	300
01-0312-15-04	GENERAL ADVERTISING	0	200	0	200	200
01-0324-15-04	PRINTING & REPRODUCTION	619	700	149	700	700
01-0345-15-04	CONFERENCE & TRAINING	1,097	1,500	427	1,500	1,500
01-0346-15-04	DUES & SUBSCRIPTION	50	100	0	100	100
01-0347-15-04	MISCELLANEOUS	23	100	0	100	100
01-0372-15-04	FOOD SEMINAR EXPENSE	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	2,017	3,440	719	2,900	2,900
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 HEALTH INSPECTIONS		53,361	47,888	22,655	47,138	46,890
Department Number: 15 PLANNING & DEVELOPMENT		438,083	432,792	289,987	451,075	454,378

SUPPORT SERVICES DEPARTMENT

Within the Support Services Department budget are line-item budgets for several functions that provide various services to citizens and the City departments.

Library

The Marshall Public Library aspires to be a vibrant destination that ignites imagination, fosters lifelong learning, and inspires the community to greater achievement by enriching, empowering, and educating the community through exemplary services, exceptional resources, and engaging programs.

Information Technology

Information Technology plans and maintains the City's computer systems, web site, and network.

Buildings

The Buildings Department oversees the maintenance and operation of city-owned buildings.

City Arena

The Arena includes the management, operation and maintenance of the RV campsites as well as the City Arena that hosts livestock, equine and similar outdoor events.

Parks & Recreation

The Parks and Recreation Department is made up of four divisions: Administration, Parks, Recreation, and Golf Course.

Administration funds the overall management of the Department. Special projects are undertaken by Administration throughout the year.

The Parks division maintains City parks and provides support services for organizations holding events at the parks. Parks division maintains the city's

community park, five neighborhood parks, a nature park, a fishing pond, and a ball field sports complex.

The Recreation division provides oversight of the City's public swimming pool.

The Golf Course division operates Oaklawn Golf Course.

Miscellaneous Duties

The Support Services Department also is in charge of the Wrecker Management which consists of inspection and licensing of non-consensual towing and enforcement of all City ordinances dealing with the eight towing companies the Police Department utilizes.

The Support Services Director is also responsible for oversight of construction projects for the City.

General Fund Support Services - Library

Fund: 1 GENERAL FUND		SUPPORT SERVICES		LIBRARY		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-16-01	SALARIES-OFFICIAL & ADMIN	60,788	60,788	30,394	60,788	61,298
01-0102-16-01	SALARIES-PROFESSIONAL	68,442	86,852	39,704	86,852	81,557
01-0105-16-01	SALARIES-PARAPROFESSIONAL	73,806	81,546	28,859	81,546	84,614
01-0106-16-01	SALARIES-OFFICE & CLERICAL	25,036	26,726	24,571	26,726	26,562
01-0110-16-01	SALARIES-PART/TIME & HOURLY	1,430	3,600	1,509	3,600	3,600
01-0111-16-01	SALARIES-LONGEVITY	2,004	2,208	0	2,352	2,400
01-0122-16-01	TMRS	39,031	43,777	21,099	44,112	42,106
01-0133-16-01	FICA-SALARY RESERVE	17,667	20,022	9,533	20,033	19,892
01-0134-16-01	WORKER'S COMPENSATION	584	580	309	576	572
	<i>Personnel Services-----Subtotal</i>	288,788	326,099	155,978	326,585	322,601
01-0201-16-01	OFFICE SUPPLIES	27,122	12,000	5,519	12,000	12,000
01-0212-16-01	ELECTRICAL SUPPLIES	69	50	0	50	50
01-0215-16-01	PROGRAM EXPENSES	7,141	7,000	2,095	7,000	7,000
	<i>Supplies-----Subtotal</i>	34,332	19,050	7,614	19,050	19,050
01-0322-16-01	SERVICE AGREEMENT-OTHER	302	3,000	261	3,000	3,000
01-0323-16-01	SERVICE AGREEMENTS-TECHNICAL	8,261	8,000	7,289	8,000	8,000
01-0326-16-01	PROPERTY INSURANCE	2,562	2,000	1,429	2,465	2,465
01-0337-16-01	ELECTRIC SERVICE	14,789	17,000	6,988	17,000	17,000
01-0338-16-01	GAS SERVICE	1,184	2,000	1,222	2,000	2,000
01-0342-16-01	REPAIR & MAINTENANCE EQUIPMENT	666	3,000	578	3,000	3,000
01-0345-16-01	CONFERENCE & TRAINING	578	100	1,679	100	100
01-0346-16-01	DUES & SUBSCRIPTION	34,569	40,000	20,416	40,000	40,000
01-0347-16-01	MISCELLANEOUS	886	50	874	50	50
01-0360-16-01	JANITORIAL CONTRACT	11,530	12,000	0	0	0
01-0364-16-01	REPAIR & MAINTENANCE GROUNDS	680	1,000	702	1,000	1,000
	<i>Charges for service----Subtotal</i>	76,007	88,150	41,438	76,615	76,615
01-0414-16-01	IMPROVEMENTS BOOKS-PUBLICATION	0	45,000	31,696	45,000	55,000
01-0420-16-01	IMPROVEMENTS-COMPUTERS	0	8,000	0	8,000	8,000
01-0440-16-01	OTHER MACHINERY & EQUIPMENT	8,393	6,000	5,638	6,000	6,000
01-0490-16-01	NON DEPRECIABLE CAPITAL ITEMS	66,504	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	74,897	59,000	37,334	59,000	69,000
Program Number: 1 LIBRARY		474,024	492,299	242,364	481,250	487,266

General Fund

Support Services - Information Technology

Fund: 1 GENERAL FUND		SUPPORT SERVICES		INFORMATION TECHNOLOGY		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0103-16-02	SALARIES-TECHNICIAN	101,556	145,415	52,645	101,556	139,110
01-0106-16-02	SALARIES-OFFICE CLERICAL	0	0	0	24,629	0
01-0109-16-02	SALARIES-OVERTIME	26,669	5,000	10,206	5,000	5,000
01-0111-16-02	SALARIES-LONGEVITY	1,392	1,824	0	1,968	1,632
01-0122-16-02	TMRS	21,988	25,820	10,735	22,743	23,931
01-0133-16-02	FICA	9,916	11,646	4,808	10,186	11,149
01-0134-16-02	WORKER'S COMPENSATION	339	337	179	293	321
	<i>Personnel Services-----Subtotal</i>	161,860	190,042	78,573	166,375	181,143
01-0201-16-02	OFFICE SUPPLIES	767	750	887	750	750
01-0205-16-02	FUEL, OIL, & LUBE	5,103	1,500	2,791	1,500	3,600
01-0213-16-02	MOTOR VEHICLE-POOL VEHICLES	2,098	0	3,401	0	1,000
01-0218-16-02	SMALL TOOLS & MINOR EQUIPMENT	402	600	542	600	3,600
	<i>Supplies-----Subtotal</i>	8,370	2,850	7,621	2,850	8,950
01-0304-16-02	TELEPHONE - CELLULAR	4,825	4,900	1,942	4,900	5,900
01-0305-16-02	PROFESSIONAL SERVICES	0	0	0	0	0
01-0308-16-02	TELEPHONE-LAND	0	120	0	120	120
01-0316-16-02	CONTRACTED SERVICES	0	0	5,750	10,000	10,000
01-0323-16-02	SERVICE AGREEMENTS-TECHNICAL	30,606	54,000	25,507	79,500	89,500
01-0342-16-02	REPAIR & MAINTENANCE EQUIPMENT	11,158	5,000	5,640	5,000	8,000
01-0345-16-02	CONFERENCE & TRAINING	895	2,000	0	2,000	2,000
01-0346-16-02	DUES & SUBSCRIPTIONS	349	750	13	750	750
01-0347-16-02	MISCELLANEOUS	151	250	153	250	650
	<i>Charges for service----Subtotal</i>	47,984	67,020	39,005	102,520	116,920
01-0420-16-02	DATA PROCESSING IMPROVEMENTS	0	57,000	6,269	57,000	57,000
01-0421-16-02	COMPUTER REPLACEMENT	0	30,000	39,805	30,000	30,000
01-0458-16-02	EQUIPMENT REPLACEMENT FUND		12,758	1,904	5,543	8,388
01-0490-16-02	NON DEPRECIABLE CAPITAL ITEMS	42,122	0	0	0	0
01-0496-16-02	EQUIPMENT REPLACEMENT SUSPENSE		0	0	0	0
	<i>Capital outlay-----Subtotal</i>	42,122	99,758	47,978	92,543	95,388
Program Number: 2 INFORMATION TECHNOLOGY		260,336	359,670	173,177	364,288	402,401

General Fund Support Services - Fleet

Fund: 1 GENERAL FUND		SUPPORT SERVICES		FLEET		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0107-16-03	SALARIES-SKILLED CRAFT	90,216	90,216	42,647	90,216	0
01-0108-16-03	SALARIES-SERVICE MAINTENANCE	34,201	34,201	14,922	34,201	0
01-0109-16-03	SALARIES OVERTIME	0	500	338	500	0
01-0110-16-03	SALARIES - PART/TIME & HOURLY	0	0	0	0	0
01-0111-16-03	SALARIES-LONGEVITY	2,064	2,064	900	2,160	0
01-0122-16-03	TMRS	21,457	21,536	10,044	21,705	0
01-0133-16-03	FICA	9,651	9,714	4,500	9,721	0
01-0134-16-03	WORKER'S COMPENSATION	2,628	2,611	1,390	2,470	0
	<i>Personnel Services-----Subtotal</i>	160,217	160,842	74,741	160,973	0
01-0201-16-03	OFFICE SUPPLIES	272	500	55	500	0
01-0203-16-03	MEDICAL CHEMICAL	0	255	0	255	0
01-0205-16-03	FUEL, OIL, & LUBE	1,025	2,130	388	2,130	0
01-0206-16-03	CLOTHING	541	400	249	400	0
01-0213-16-03	MOTOR VEHICLE-POOL VEHICLES	279	1,000	556	1,000	0
01-0217-16-03	OTHER SUPPLIES	864	1,200	445	1,200	0
01-0218-16-03	SMALL TOOLS & MINOR EQUIPMENT	3,018	3,000	4,017	3,000	0
	<i>Supplies-----Subtotal</i>	5,999	8,485	5,710	8,485	0
01-0304-16-03	TELEPHONE - CELLULAR	591	1,100	247	1,100	0
01-0309-16-03	RADIO REPAIRS	52	0	26	0	0
01-0322-16-03	SERVICE AGREEMENT-OTHER	302	750	151	750	0
01-0323-16-03	SERVICE AGREEMENTS-TECHNICAL	8,276	10,000	7,134	10,000	0
01-0324-16-03	PRINTING & REPRODUCTION	0	200	0	200	0
01-0342-16-03	REPAIR & MAINTENANCE EQUIPMENT	2,490	3,000	299	3,000	0
01-0344-16-03	RENTALS	1,450	1,200	573	1,200	0
01-0345-16-03	CONFERENCE & TRAINING	0	0	0	0	0
01-0346-16-03	DUES & SUBSCRIPTION	0	1,200	0	1,200	0
01-0347-16-03	MISCELLANEOUS	270	100	255	100	0
	<i>Charges for service----Subtotal</i>	13,431	17,550	8,685	17,550	0
01-0458-16-03	EQUIPMENT REPLACEMENT FUND	0	0		1,215	0
01-0490-16-03	NON DEPRECIABLE CAPITAL ITEMS	1,449	0	0	0	0
01-0496-16-03	EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	1,449	0	0	1,215	0
Program Number: 3 FLEET		181,096	186,877	89,136	188,223	0

General Fund Support Services - Buildings

Fund: 1 GENERAL FUND

SUPPORT SERVICES

BUILDINGS

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0103-16-04 SALARIES-TECHNICIAN	37,203	37,203	18,601	37,203	45,344
01-0108-16-04 SALARIES-SERVICE MAINTENANCE	63,125	0	31,638	62,974	96,762
01-0109-16-04 SALARIES-OVERTIME	6,104	200	998	200	200
01-0110-16-04 SALARIES-PART TIME & HOURLY	26,520	22,000	2,530	22,000	0
01-0111-16-04 SALARIES-LONGEVITY	1,200	336	0	1,344	1,488
01-0122-16-04 TMRS	18,190	6,401	8,751	17,374	23,611
01-0133-16-04 FICA	9,499	4,570	3,702	9,465	11,000
01-0134-16-04 WORKER'S COMPENSATION	1,245	1,237	659	2,422	2,288
01-0168-16-04 WAGE REIMB FOR JANITORIAL	-87,589	0	0	0	0
<i>Personnel Services-----Subtotal</i>	75,497	71,947	66,879	152,982	180,693
01-0201-16-04 OFFICE SUPPLIES	0	300	0	300	300
01-0202-16-04 JANITORIAL-WEISMAN	932	0	642	0	0
01-0204-16-04 JANITORIAL	29,164	20,350	13,966	20,350	20,350
01-0205-16-04 FUEL, OIL & LUBE	1,891	1,845	740	1,845	1,845
01-0206-16-04 CLOTHING	163	100	0	100	100
01-0212-16-04 ELECTRICAL SUPPLIES	0	595	16	595	595
01-0213-16-04 MOTOR VEHICLE	2,996	3,500	2,129	3,500	3,500
01-0217-16-04 OTHER SUPPLIES	154	500	20	500	500
01-0218-16-04 SMALL TOOLS & MINOR EQUIPMENT	3,701	1,200	1,046	2,200	2,200
<i>Supplies-----Subtotal</i>	39,001	28,390	18,559	29,390	29,390
01-0304-16-04 TELEPHONE - CELLULAR	1,319	700	454	700	700
01-0305-16-04 OTHER PROFESSIONAL SERVICES	3,300	850	0	850	850
01-0309-16-04 RADIO REPAIRS	0	85	0	85	85
01-0312-16-04 GENERAL ADVERTISING	0	0	0	0	0
01-0322-16-04 SERVICE AGREEMENT-OTHER	1,516	900	758	900	900
01-0323-16-04 SERVICE AGREEMENTS-TECHNICAL	170	500	0	500	500
01-0336-16-04 ELECTRICAL SERVICE-WEISMAN BLDG	0	1,000	0	1,000	1,000
01-0337-16-04 ELECTRICAL SERVICE	133,391	185,000	75,350	185,000	150,000
01-0338-16-04 GAS SERVICE	15,566	26,000	17,054	26,000	26,000
01-0339-16-04 REPAIR & MAINTENANCE-ROOF	2,971	35,000	1,021	35,000	35,000
01-0340-16-04 REPAIR & MAINTENANCE BUILDINGS	86,710	70,000	62,620	70,000	70,000
01-0341-16-04 REPAIR & MAINT-WEISMAN BLDG	9,107	23,000	5,937	23,000	23,000
01-0342-16-04 REPAIR & MAINTENANCE EQUIPMENT	19,753	25,250	12,735	30,250	30,250
01-0343-16-04 REPAIR & MAINT- AIR CONDITIONER	36,441	40,000	8,058	40,000	40,000
01-0344-16-04 RENTALS	3,081	2,000	1,671	2,000	2,000
01-0347-16-04 MISCELLANEOUS	410	200	248	200	200
01-0355-16-04 ELECTRIC SERVICE-PERKINS BLDG	301	0	158	0	0
01-0356-16-04 ELECTRIC SERVICE-STREET LIGHTS	0	0	0	0	0
01-0358-16-04 GUARANTEED SVGS-SCHNEIDER ELECT	0	-106,588	0	-106,588	-106,588
01-0360-16-04 JANITORIAL CONTRACT	28,321	23,200	1,560	0	0
01-0361-16-04 JANITORIAL -DOWNTOWN RESTROOM	5,765	6,000	0	0	0

General Fund Support Services - Buildings

Fund: 1 GENERAL FUND

SUPPORT SERVICES

BUILDINGS

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0362-16-04 JANITORIAL -WEISMAN BLDG	0	0	0	0	0
01-0364-16-04 REPAIR & MAINTENANCE GROUNDS	12,327	0	17,260	0	0
01-0365-16-04 REPAIR & MAINT TRAFFIC SIGNALS	671	4,125	2,652	4,125	4,125
01-0366-16-04 REPAIR & MAINT STREET LIGHTS	0	0	0	0	0
01-0370-16-04 EXTERMINATION CONTRACT	14,908	15,800	6,190	15,800	15,800
01-0374-16-04 PASS CONTRACT	16,062	15,825	0	15,825	15,825
<i>Charges for service-----Subtotal</i>	392,090	368,847	213,726	344,647	309,647
01-0405-16-04 IMPROVEMENTS - BUILDINGS	70,588	53,750	8,300	53,750	53,750
01-0406-16-04 IMPROVEMENTS - LIBRARY BUILDING	399,252	0	4,154	0	0
01-0405-16-04 IMPROVEMENTS - #2 FIRE STATION	0	0	0	0	0
01-0405-16-04 IMPROVEMENTS - #4 FIRE STATION	70,036	0	0	0	0
01-0421-16-04 IMPROVEMENTS - ROOF	0	0	0	0	0
01-0440-16-04 OTHER MACHINERY & EQUIPMENT	0	0	9,088	0	0
01-0458-16-04 EQUIPMENT REPLACEMENT FUND		4,926	2,908	5,817	5,817
01-0490--16-04 NON DEPRECIABLE CAPITAL ITEMS	10,485				
01-0496-16-04 EQUIPMENT REPLACEMENT SUSPENSE		0	0	0	0
<i>Capital outlay-----Subtotal</i>	550,361	58,676	24,450	59,567	59,567
Program Number: 4 BUILDINGS	1,056,949	527,860	323,614	586,586	579,297

General Fund Support Services - Arena

Fund: 1 GENERAL FUND

SUPPORT SERVICES

ARENA

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-16-05 SALARIES-PROFESSIONAL					49,962
01-0108-16-05 SALARIES-SERVICE MAINTENANCE					27,893
01-0109-16-05 SALARIES-OVERTIME					6,000
01-0110-16-05 SALARIES-PART/TIME & HOURLY					5,000
01-0111-16-05 SALARIES-LONGEVITY					816
01-0122-16-05 TMRS					13,903
01-0133-16-05 FICA-SALARY RESERVE					6,860
01-0134-16-05 WORKER'S COMPENSATION					1,426
<i>Personnel Services-----Subtotal</i>					111,860
01-0201-16-05 OFFICE SUPPLIES					0
01-0202-16-05 AGRICULTURAL					11,000
01-0203-16-05 MEDICAL & CHEMICAL					1,100
01-0204-16-05 JANITORIAL					100
01-0205-16-05 FUEL, OIL & LUBE					4,035
01-0206-16-05 CLOTHING					200
01-0212-16-05 ELECTRICAL SUPPLIES					750
01-0213-16-05 MOTOR VEHICLE-POOL VEHICLES					750
01-0217-16-05 OTHER SUPPLIES					0
01-0218-16-05 SMALL TOOLS & MINOR EQUIPMENT					2,000
01-0219-16-05 REPAIR & MAINTENANCE SUPPLIES					1,000
<i>Supplies-----Subtotal</i>					20,935
01-0304-16-05 TELEPHONE - CELLULAR					500
01-0312-16-05 GENERAL ADVERTISING					100
01-0316-16-05 CONTRACTED SERVICES					1,500
01-0322-16-05 SERVICE AGREEMENT-OTHER					400
01-0326-16-05 TEXAS MULTIPLE PERIL INSURANCE					2,753
01-0337-16-05 ELECTRIC SERVICE					22,000
01-0338-16-05 GAS SERVICE					1,200
01-0342-16-05 REPAIR & MAINTENANCE EQUIPMENT					2,700
01-0344-16-05 RENTALS					200
01-0346-16-05 DUES & SUBSCRIPTION					365
01-0347-16-05 MISCELLANEOUS					0
01-0360-16-05 JANITORIAL CONTRACT					0
<i>Charges for service----Subtotal</i>					31,718
01-0458-16-05 EQUIPMENT REPLACEMENT FUND					0
01-0496-16-05 EQUIPMENT REPLACEMENT SUSPENSE					0
<i>Capital outlay-----Subtotal</i>					0
Program Number: 5 ARENA	0	0	0	0	164,513
Department Number: 16 SUPPORT SERVICES	1,972,405	1,566,706	828,291	1,620,347	1,633,477

Arena Moved to Support Services for 2019 Budget

General Fund
Support Services
Parks & Recreation - Administration

Fund: 1 GENERAL FUND		SUPPORT SERVICES		PARKS & REC-ADMIN		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-14-01	SALARIES-OFFICIALS & ADMIN	43,630	43,630	13,425	43,630	44,377
01-0106-14-01	SALARIES-OFFICE & CLERICAL	23,163	23,163	11,582	23,163	23,291
01-0109-14-01	SALARIES-OVERTIME	0	1,000	0	1,000	1,000
01-0111-14-01	SALARIES-LONGEVITY	912	1,032	0	1,092	1,152
01-0122-14-01	TMRS	12,096	12,283	4,527	12,380	12,055
01-0133-14-01	FICA	5,191	5,541	1,947	5,545	5,617
01-0134-14-01	WORKER'S COMPENSATION	161	160	85	160	161
	<i>Personnel Services-----Subtotal</i>	85,153	86,809	31,566	86,970	87,653
01-0201-14-01	OFFICE SUPPLIES	204	780	36	780	780
01-0218-14-01	SMALL TOOLS & MINOR EQUIPMENT	5	85	0	85	85
	<i>Supplies-----Subtotal</i>	209	865	36	865	865
01-0304-14-01	TELEPHONE - CELLULAR	1,011	800	150	800	800
01-0308-14-01	TELEPHONE-LAND		0	0	0	0
01-0311-14-01	TRANSPORTATION	3,600	3,600	1,500	3,600	3,600
01-0324-14-01	PRINTING & REPRODUCTION	175	900	141	900	900
01-0342-14-01	REPAIR & MAINTENANCE EQUIPMENT	67	750	0	750	750
01-0344-14-01	RENTALS	2,064	0	1,043	0	0
01-0346-14-01	DUES & SUBSCRIPTION	107	150	151	150	150
01-0347-14-01	MISCELLANEOUS	439	100	115	100	100
	<i>Charges for service----Subtotal</i>	7,463	6,300	3,100	6,300	6,300
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 1 ADMINISTRATION		92,825	93,974	34,702	94,135	94,818

**General Fund
Support Services
Parks & Recreation - Parks**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

PARKS & REC - PARKS

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0103-14-04	SALARIES-TECHNICIAN	35,628	35,628	17,814	35,628	41,142
01-0106-14-04	SALARIES-OFFICE & CLERICAL	7,721	7,721	3,860	7,721	7,764
01-0107-14-04	SALARIES-SKILLED CRAFT	31,487	31,487	15,744	31,487	33,862
01-0108-14-04	SALARIES-SERVICE MAINTENANCE	80,737	79,354	39,777	79,354	83,678
01-0109-14-04	SALARIES OVERTIME	18,167	11,487	7,646	11,487	11,487
01-0110-14-04	SALARIES-PART/TIME & HOURLY	21,520	12,500	11,640	12,500	12,500
01-0111-14-04	SALARIES-LONGEVITY	2,400	2,736	0	1,980	2,232
01-0122-14-04	TMRS	29,881	28,563	14,491	28,636	29,583
01-0133-14-04	FICA	15,004	13,840	7,324	13,782	14,739
01-0134-14-04	WORKER'S COMPENSATION	3,624	3,601	1,917	3,389	2,958
	<i>Personnel Services-----Subtotal</i>	246,169	226,917	120,213	225,964	239,945
01-0201-14-04	OFFICE SUPPLIES	0	350	0	350	350
01-0202-14-04	AGRICULTURE	2,373	2,400	4,195	2,400	2,400
01-0203-14-04	MEDICAL & CHEMICAL	3,164	3,000	3,511	3,000	3,000
01-0205-14-04	FUEL, OIL & LUBE	14,103	18,000	6,287	15,000	12,600
01-0206-14-04	CLOTHING	1,481	1,400	2,077	1,400	1,400
01-0211-14-04	GARBAGE BAGS	5,978	6,500	3,347	7,300	7,300
01-0212-14-04	ELECTRICAL SUPPLIES	0	500	460	500	500
01-0213-14-04	MOTOR VEHICLE	15,633	12,000	4,080	12,000	12,000
01-0214-14-04	PLUMBING SUPPLIES	0	500	0	500	500
01-0215-14-04	BUILDING SUPPLIES	434	500	0	500	500
01-0217-14-04	OTHER SUPPLIES	8,653	8,000	5,007	8,000	8,000
01-0218-14-04	SMALL TOOLS & MINOR EQUIPMENT	11,532	8,000	5,537	8,000	8,000
01-0219-14-04	REPAIR & MAINTENANCE SUPPLIES	4,130	4,500	3,880	4,500	4,500
	<i>Supplies-----Subtotal</i>	67,481	65,650	38,381	63,450	61,050
01-0304-14-04	TELEPHONE - CELLULAR	1,184	1,500	714	1,500	1,500
01-0323-14-04	SERVICE AGREEMENT-TECHNICAL	0	2,500	0	2,500	2,500
01-0337-14-04	ELECTRICAL SERVICE	22,342	20,000	9,048	20,000	20,000
01-0340-14-04	REPAIR & MAINTENANCE BUILDINGS	3,393	4,400	3,237	4,400	4,400
01-0341-14-04	REPAIR & MAINTENANCE-LIGHTS	13,816	10,000	3,117	20,000	20,000
01-0342-14-04	REPAIR & MAINTENANCE EQUIPMENT	5,027	12,000	7,682	12,000	12,000
01-0343-14-04	REPAIR & MAINTENANCE PARKS	34,013	22,800	38,735	22,800	22,800
01-0344-14-04	RENTALS	3,026	3,500	3,061	3,500	2,500
01-0347-14-04	MISCELLANEOUS	2,022	200	79	200	200
01-0364-14-04	REP & MAINT GROUNDS-CITY PARK	21,375	21,900	13,278	21,900	21,900
01-0365-14-04	REP & MAINT GR-TELEGRAPH PARK	6,137	7,000	2,342	7,000	7,000
	<i>Charges for service----Subtotal</i>	112,335	105,800	81,293	115,800	114,800

**General Fund
Parks & Recreation - Parks**

Fund: 1 GENERAL FUND		SUPPORT SERVICES		PARKS & REC - PARKS		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0421-14-04	IMPROVEMENTS-PARKS	0	0	0	0	0
01-0440-14-04	OTHER MACHINERY & EQUIPMENT	19,674	0	0	0	0
01-0458-14-04	EQUIPMENT REPLACEMENT FUND		6,931	7,924	15,846	19,696
01-0496-14-04	EQUIPMENT REPLACEMENT SUSPENSE		0	19,233	0	0
	<i>Capital outlay-----Subtotal</i>	19,674	6,931	27,157	15,846	19,696
Program Number: 4 PARKS		445,659	405,298	267,044	421,060	435,491

**General Fund
Support Services
Parks & Recreation - Recreation**

Fund: 1 GENERAL FUND SUPPORT SERVICES		PARKS & REC - RECREATION				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0109-14-05	SALARIES OVERTIME	0	1,000	0	1,000	1,000
01-0110-14-05	SALARIES-PART/TIME & HOURLY	0	1,705	0	1,705	1,705
01-0133-14-05	FICA	0	207	0	207	207
01-0134-14-05	WORKER'S COMPENSATION	56	56	30	53	43
	<i>Personnel Services-----Subtotal</i>	56	2,968	30	2,965	2,955
01-0201-14-05	OFFICE SUPPLIES	0	100	0	100	100
01-0203-14-05	MEDICAL & CHEMICAL	14,209	7,000	4,083	7,000	7,000
01-0217-14-05	OTHER SUPPLIES	0	500	0	500	500
01-0218-14-05	SMALL TOOLS & MINOR EQUIPMENT	350	1,000	0	1,000	1,000
01-0219-14-05	REPAIR & MAINTENANCE SUPPLIES	114	1,500	0	1,500	1,500
	<i>Supplies-----Subtotal</i>	14,673	10,100	4,083	10,100	10,100
01-0337-14-05	ELECTRICAL SERVICE	19,278	17,100	11,096	17,100	14,100
01-0338-14-05	GAS SERVICE	423	150	220	150	150
01-0342-14-05	REPAIR & MAINTENANCE EQUIPMENT	8,786	5,000	3,600	5,000	5,000
01-0343-14-05	REPAIR & MAINTENANCE - POOL	0	0		0	0
01-0345-14-05	CONFERENCE & TRAINING	0	500	765	500	500
01-0347-14-05	MISCELLANEOUS	1,681	300	925	300	300
	<i>Charges for service----Subtotal</i>	30,168	23,050	16,606	23,050	20,050
01-0458-14-05	EQUIPMENT REPLACEMENT FUND	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 5 RECREATION		44,897	36,118	20,719	36,115	33,105

**General Fund
Support Services
Parks & Recreation - Golf Course**

Fund: 1 GENERAL FUND

SUPPORT SERVICES

PARKS & REC-GOLF COURSE

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0101-14-06	SALARIES OFFICIALS & ADMIN	45,587	45,587	22,947	45,587	46,259
01-0109-14-06	SALARIES-OVERTIME	10,611	8,525	4,665	8,525	8,525
01-0110-14-06	SALARIES-PART/TIME & HOURLY	34,047	45,000	17,412	45,000	45,000
01-0111-14-06	SALARIES-LONGEVITY	576	576	0	624	672
01-0122-14-06	TMRS	9,631	9,275	4,710	9,349	9,106
01-0133-14-06	FICA	6,923	7,626	3,432	7,630	7,685
01-0134-14-06	WORKER'S COMPENSATION	2,330	2,315	1,232	2,189	1,792
	<i>Personnel Services-----Subtotal</i>	109,705	118,904	54,398	118,904	119,039
01-0201-14-06	OFFICE SUPPLIES	280	425	76	425	425
01-0202-14-06	AGRICULTURAL	4,166	4,150	956	4,150	4,150
01-0203-14-06	MEDICAL & CHEMICAL	965	2,700	572	2,700	2,700
01-0205-14-06	FUEL, OIL & LUBE	3,829	4,500	1,110	4,500	4,500
01-0206-14-06	CLOTHING	69	300	0	300	300
01-0208-14-06	FOOD SUPPLIES	4,972	5,210	1,964	5,210	5,210
01-0209-14-06	PRO SHOP	1,930	1,500	1,380	2,000	2,000
01-0210-14-06	DRIVING RANGE	525	1,200	313	1,200	1,200
01-0212-14-06	ELECTRICAL SUPPLIES	77	150	27	150	150
01-0213-14-06	MOTOR VEHICLE SUPPLIES	6,662	5,500	1,885	5,500	5,500
01-0217-14-06	OTHER SUPPLIES	283	1,000	262	1,000	1,000
01-0218-14-06	SMALL TOOLS & MINOR EQUIPMENT	496	500	510	500	500
01-0219-14-06	REPAIR & MAINTENANCE SUPPLIES	2,293	6,050	887	6,050	6,050
	<i>Supplies-----Subtotal</i>	26,547	33,185	9,942	33,685	33,685
01-0304-14-06	TELEPHONE - CELLULAR	144	400	81	400	400
01-0322-14-06	SERVICE AGREEMENT-OTHER	0	300	0	300	300
01-0337-14-06	ELECTRICAL SERVICE	9,992	13,000	6,345	13,000	10,000
01-0340-14-06	REPAIR & MAINTENANCE BUILDINGS	237	1,000	342	1,000	1,000
01-0342-14-06	REPAIR & MAINTENANCE EQUIPMENT	10,580	4,500	4,867	4,500	4,500
01-0344-14-06	RENTALS	2,822	4,500	2,086	4,500	4,500
01-0346-14-06	DUES & SUBSCRIPTIONS	941	700	318	700	700
01-0347-14-06	MISCELLANEOUS	2,294	200	0	200	200
01-0364-14-06	REPAIR & MAINTENANCE GROUNDS	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	27,010	24,600	14,039	24,600	21,600
01-0421-14-06	IMPROVEMENTS-GOLF COURSE	20,000	20,000	0	0	0
01-0440-14-06	OTHER MACHINERY & EQUIPMENT	0	0	10,000	0	0
01-0458-14-06	EQUIPMENT REPLACEMENT FUND	0	7,500	3,750	7,500	6,232
01-0460-14-06	LEASE PURCHASE PAYMENTS	16,723	16,723	16,723	16,723	0
01-0496-14-06	EQUIPMENT REPLACEMENT SUSPENSE			31,781		
	<i>Capital outlay-----Subtotal</i>	36,723	44,223	62,254	24,223	6,232
Program Number: 6	GOLF COURSE	199,985	220,912	140,633	201,412	180,556

**General Fund
Support Services
Parks & Recreation**

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
Department Number: 14 SUPPORT SERVICES - PARKS & RECREATION	783,366	756,302	463,098	752,722	743,970

Tourism and Promotions Department

The Tourism and Promotions Department is made-up of five areas: Convention Center and two community centers, Marshall Visual Art Center, City Arena, Marshall Convention & Visitors Bureau and Marshall Main Street.

Convention Center and Community Facilities

To provide excellent, well-maintained facilities and customer service for citizens and visitors.

Marshall Visual Art Center

To make visual arts available to and affordable for all segments of the community. The Visual Art Center offers community art classes, hosts events and provides studio space for working artists.

Marshall Main Street

Marshall Main Street is dedicated to the preservation and restoration of downtown Marshall's historic assets. Main Street utilizes a successful four-point approach to downtown revitalization: organization, design, promotion and economic development.

We envision historic downtown Marshall as a year-round destination where visitors and locals experience the heart of our community that is rich in culture, history, commerce, entertainment and education opportunities.

Marshall Convention & Visitors Center

The MCVB is organized to promote Marshall as an attraction for tourists, visitors and individuals. The goal is to solicit groups, conventions, meetings, trade shows, exhibits, expositions, special events and other means to increase hotel/motel occupancy.

Memorial City Hall

Memorial City Hall is the premier event venue in historic downtown Marshall. This beautiful 1920s-era performance center, exhibit gallery and meeting space includes many amenities such as a 570-seat auditorium space, an exhibit area for a permanent installation from the Harrison County Historical Museum various spaces for temporary art or other types of exhibits, and a 1,400 square-foot meeting or banquet space with a kitchen.

**General Fund
Tourism & Promotions
Community Facilities
Convention/Community Centers**

Fund: 1 GENERAL FUND TOURISM & PROMOTIONS		COMMUNITY FACILITIES - CONVENTION/COMMUNITY CENTERS				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0106-17-01	SALARIES-OFFICE & CLERICAL	33,548	33,548	17,545	33,548	33,904
01-0108-17-01	SALARIES-SERVICE MAINTENANCE	52,030	51,355	25,729	51,355	51,834
01-0109-17-01	SALARIES-OVERTIME	23,742	4,000	9,684	6,000	6,000
01-0110-17-01	SALARIES-PART/TIME & HOURLY	0	6,000	0	6,000	6,000
01-0111-17-01	SALARIES-LONGEVITY	1,632	2,688	0	2,832	1,872
01-0122-17-01	TMRS	18,822	15,534	9,045	16,010	15,371
01-0133-17-01	FICA-SALARY RESERVE	8,445	7,466	4,035	7,630	7,620
01-0134-17-01	WORKER'S COMPENSATION	1,390	1,381	735	1,351	1,119
	<i>Personnel Services-----Subtotal</i>	139,609	121,972	66,773	124,726	123,720
01-0201-17-01	OFFICE SUPPLIES	802	700	0	700	0
01-0204-17-01	JANITORIAL	9,893	9,500	6,229	9,500	9,500
01-0205-17-01	FUEL, OIL & LUBE	124	1,000	27	1,000	1,000
01-0206-17-01	CLOTHING	196	500	0	500	400
01-0208-17-01	FOOD SUPPLIES	236	200	75	200	0
01-0212-17-01	ELECTRICAL SUPPLIES	335	2,500	4,229	2,500	2,500
01-0213-17-01	MOTOR VEHICLE	191	500	144	500	500
01-0215-17-01	BUILDING SUPPLIES	353	300	0	300	300
01-0217-17-01	OTHER SUPPLIES	646	1,000	8	1,000	1,000
01-0218-17-01	SMALL TOOLS & MINOR EQUIPMENT	4,773	2,500	1,089	3,500	3,000
01-0219-17-01	REPAIR & MAINTENANCE SUPPLIES	0	500	0	500	500
	<i>Supplies-----Subtotal</i>	17,549	19,200	11,801	20,200	18,700
01-0304-17-01	TELEPHONE - CELLULAR	98	1,000	0	1,000	1,000
01-0322-17-01	SERVICE AGREEMENT-OTHER	5,072	3,500	1,523	3,500	3,500
01-0326-17-01	TEXAS MULTIPLE PERIL INSURANCE	8,850	6,600	4,933	8,511	8,511
01-0337-17-01	ELECTRIC SERVICE	81,765	70,000	37,944	71,400	71,400
01-0338-17-01	GAS SERVICE	5,646	9,000	7,115	9,000	9,000
01-0342-17-01	REPAIR & MAINTENANCE EQUIPMENT	17,591	4,000	275	7,500	5,000
01-0346-17-01	DUES & SUBSCRIPTIONS	0	150	0	150	0
01-0347-17-01	MISCELLANEOUS	2,991	100	1,212	1,100	1,100
01-0360-17-01	JANITORIAL-COMMUNITY CENTERS	0	0	1,520	0	0
01-0364-17-01	REPAIR & MAINTENANCE GROUNDS	13,381	8,500	6,966	8,500	8,500
	<i>Charges for service----Subtotal</i>	135,394	102,850	61,488	110,661	108,011
01-0426-17-01	FURNITURE & FIXTURES	2,500	5,000	0	6,000	6,000
01-0440-17-01	OTHER MACHINERY & EQUIPMENT	10,261	0	0	0	0
01-0490-17-01	NON DEPRECIABLE CAPITAL ITEMS	2,658	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	15,419	5,000	0	6,000	6,000
Program Number: 1 CONVENTION/COMMUNITY CENTERS		307,971	249,022	140,062	261,587	256,431

General Fund
Tourism & Promotions
Community Facilities - Visual Art Center

Fund: 1 GENERAL FUND		TOURISM & PROMOTIONS		COMMUNITY FACILITIES - VISUAL ART CENTER		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0109-17-02	SALARIES-OVERTIME	698	0	373	0	0
01-0110-17-02	SALARIES-PART/TIME & HOURLY	3,538	3,500	2,077	3,500	3,500
01-0122-17-02	TMRS	118	0	64	0	0
01-0133-17-02	FICA-SALARY RESERVE	317	268	183	268	268
01-0134-17-02	WORKER'S COMPENSATION	8	8	4	7	7
	<i>Personnel Services-----Subtotal</i>	4,679	3,776	2,701	3,775	3,775
01-0201-17-02	OFFICE SUPPLIES	0	500	0	500	0
01-0204-17-02	JANITORIAL SUPPLIES	0	1,500	0	2,000	0
01-0212-17-02	ELECTRICAL SUPPLIES	0	0	0	0	0
01-0217-17-02	OTHER SUPPLIES	277	2,000	0	2,000	1,000
	<i>Supplies-----Subtotal</i>	277	4,000	0	4,500	1,000
01-0312-17-02	GENERAL ADVERTISING	0	500	0	0	0
01-0322-17-02	SERVICE AGREEMENT-OTHER	1,280	300	384	300	300
01-0324-17-02	PRINTING & REPRODUCTION	0	300	0	300	0
01-0337-17-02	ELECTRIC SERVICE	8,046	7,000	3,517	7,000	7,000
01-0338-17-02	GAS SERVICE	1,486	3,000	1,848	3,000	3,000
01-0342-17-02	REPAIR & MAINTENANCE EQUIPMENT	383	750	0	750	750
01-0344-17-02	RENTALS		0	0	0	0
01-0347-17-02	MISCELLANEOUS	0	0	0	0	0
01-0360-17-02	JANITORIAL CONTRACT	435	0	0	0	0
	<i>Charges for service----Subtotal</i>	11,630	11,850	5,749	11,350	11,050
01-0440-17-02	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
01-0490-17-02	NON DEPRECIABLE CAPITAL ITEMS	5,598				
	<i>Capital outlay-----Subtotal</i>	5,598	0	0	0	0
Program Number: 2 VISUAL ART CENTER		22,184	19,626	8,450	19,625	15,825

**General Fund
Tourism & Promotions
Community Facilities - Arena**

Fund: 1 GENERAL FUND TOURISM & PROMOTIONS COMMUNITY FACILITIES-ARENA

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-17-03	SALARIES-PROFESSIONAL	47,102	47,102	23,551	47,102	
01-0108-17-03	SALARIES-SERVICE MAINTENANCE	26,451	26,451	13,226	26,451	
01-0109-17-03	SALARIES-OVERTIME	11,149	3,000	7,212	6,000	
01-0110-17-03	SALARIES-PART/TIME & HOURLY	600	5,000	0	5,000	
01-0111-17-03	SALARIES-LONGEVITY	624	624	0	720	
01-0122-17-03	TMRS	14,475	13,089	7,513	13,711	
01-0133-17-03	FICA-SALARY RESERVE	5,972	6,287	3,051	6,523	
01-0134-17-03	WORKER'S COMPENSATION	1,713	1,702	906	1,669	
	<i>Personnel Services-----Subtotal</i>	108,086	103,255	55,459	107,176	
01-0201-17-03	OFFICE SUPPLIES	111	0	0	0	
01-0202-17-03	AGRICULTURAL	18,816	12,000	3,194	12,000	
01-0203-17-03	MEDICAL & CHEMICAL	0	1,100	0	1,100	
01-0204-17-03	JANITORIAL	0	100	1,440	100	
01-0205-17-03	FUEL, OIL & LUBE	2,886	5,535	1,335	4,035	
01-0206-17-03	CLOTHING	0	200	0	200	
01-0212-17-03	ELECTRICAL SUPPLIES	665	750	0	750	
01-0213-17-03	MOTOR VEHICLE-POOL VEHICLES	8	750	8,890	750	
01-0217-17-03	OTHER SUPPLIES	0	0	86	0	
01-0218-17-03	SMALL TOOLS & MINOR EQUIPMENT	4,273	3,750	319	2,000	
01-0219-17-03	REPAIR & MAINTENANCE SUPPLIES	461	1,000	376	1,000	
	<i>Supplies-----Subtotal</i>	27,220	25,185	15,640	21,935	
01-0304-17-03	TELEPHONE - CELLULAR	287	500	128	500	
01-0312-17-03	GENERAL ADVERTISING	0	100	0	100	
01-0316-17-03	CONTRACTED SERVICES	3,720	0	3,640	1,500	
01-0322-17-03	SERVICE AGREEMENT-OTHER	1,374	400	649	400	
01-0326-17-03	TEXAS MULTIPLE PERIL INSURANCE	2,863	2,200	1,596	2,753	
01-0337-17-03	ELECTRIC SERVICE	19,557	25,000	15,113	23,000	
01-0338-17-03	GAS SERVICE	671	1,200	290	1,200	
01-0342-17-03	REPAIR & MAINTENANCE EQUIPMENT	3,490	3,000	816	3,000	
01-0344-17-03	RENTALS	1,300	300	450	1,200	
01-0346-17-03	DUES & SUBSCRIPTION	294	365	0	365	
01-0347-17-03	MISCELLANEOUS	1,260	0	375	0	
01-0360-17-03	JANITORIAL CONTRACT	11,710	8,000	1,800	0	
	<i>Charges for service----Subtotal</i>	46,526	41,065	24,857	34,018	
01-0458-17-03	EQUIPMENT REPLACEMENT FUND	0	800	0	0	
01-0496-17-03	EQUIPMENT REPLACEMENT SUSPENS	0	0	0	0	
	<i>Capital outlay-----Subtotal</i>	0	800	0	0	
Program Number: 3 ARENA		181,832	170,305	95,956	163,129	

Arena Moved to Support Services for 2019 Budget

**General Fund
Tourism & Promotions
Community Facilities - Main Street**

Fund: 1 GENERAL FUND TOURISM & PROMOTIONS		COMMUNITY FACILITIES - MAIN STREET				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-17-04	SALARIES-PROFESSIONAL	33,150	33,150	0	30,884	45,365
01-0106-17-04	SALARIES-OFFICE & CLERICAL	0	0	0	0	0
01-0109-17-04	SALARIES-OVERTIME	0	0	0	0	0
01-0111-17-04	SALARIES-LONGEVITY	1,104	24	592	48	96
01-0122-17-04	TMRS	6,218	6,034	319	5,283	7,859
01-0133-17-04	FICA	2,804	2,721	143	2,366	3,661
01-0134-17-04	WORKER'S COMPENSATION	80	79	42	68	105
	<i>Personnel Services-----Subtotal</i>	43,356	42,008	1,096	38,649	57,086
01-0201-17-04	OFFICE SUPPLIES	6	300	120	300	300
01-0217-17-04	OTHER SUPPLIES	40	1,000	97	1,000	1,000
	<i>Supplies-----Subtotal</i>	46	1,300	217	1,300	1,300
01-0304-17-04	TELEPHONE - CELLULAR	1,091	0	500	0	0
01-0311-17-04	TRANSPORTATION	2,400	1,989	1,277	0	2,400
01-0312-17-04	GENERAL ADVERTISING	136	1,000	33	1,000	0
01-0345-17-04	CONFERENCE & TRAINING	686	3,500	1,412	3,500	3,000
01-0346-17-04	DUES & SUBSCRIPTION	1,230	1,500	580	1,500	1,500
01-0347-17-04	MISCELLANEOUS	400	0	40	0	0
01-0364-17-04	REPAIR & MAINTENANCE-GROUNDS	300	0	1,700	0	0
01-0373-17-04	PROMOTION	7,603	6,000	12,213	9,000	9,000
	<i>Charges for service----Subtotal</i>	13,846	13,989	17,755	15,000	15,900
	<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: 4 MAIN STREET		57,248	57,297	19,068	54,949	74,286

General Fund
Tourism & Promotions
Community Facilities - Memorial City Hall

Fund: 1 GENERAL FUND TOURISM & PROMOTIONS		COMMUNITY FACILITIES - MEMORIAL CITY HALL				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0102-17-05	SALARIES-PROFESSIONAL					57,803
01-0106-17-05	SALARIES-OFFICE & CLERICAL					0
01-0109-17-05	SALARIES-OVERTIME					0
01-0111-17-05	SALARIES-LONGEVITY					48
01-0122-17-05	TMRS					9,499
01-0133-17-05	FICA					4,426
01-0134-17-05	WORKER'S COMPENSATION					127
	<i>Personnel Services-----Subtotal</i>					71,903
01-0201-17-05	OFFICE SUPPLIES					1,500
01-0217-17-05	OTHER SUPPLIES					1,000
	<i>Supplies-----Subtotal</i>					2,500
01-0305-17-05	TELEPHONE - CELLULAR					0
01-0311-17-05	TRANSPORTATION					4,000
01-0312-17-05	GENERAL ADVERTISING					0
01-0345-17-05	CONFERENCE & TRAINING					10,000
01-0346-17-05	DUES & SUBSCRIPTION					5,500
01-0347-17-05	MISCELLANEOUS					1,000
01-0364-17-05	REPAIR & MAINTENANCE-GROUNDS					1,000
01-0373-17-05	PROMOTION					10,000
	<i>Charges for service----Subtotal</i>					31,500
01-0426-17-05	FURNITURE & FIXTURES					3,000
	<i>Capital outlay-----Subtotal</i>					3,000
Program Number: 5 MEMORIAL CITY HALL		0	0	0	0	108,903
Department Number: 17 TOURISM & PROMOTIONS - COMMUNITY FACILITIES		569,235	496,250	263,536	499,290	455,445

NONDEPARTMENTAL

Nondepartmental covers the cost of services, supplies and capital outlay that benefit all divisions within the General Fund.

General Fund Nondepartmental

Fund: 1 GENERAL FUND

NONDEPARTMENTAL

NONDEPARTMENTAL

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	PAYROLL PLACEHOLDER	0	0	0	0	0
01-0112-12-00	EDUCATIONAL & INCENTIVE	5,661	5,000	1,000	5,000	5,000
01-0122-12-00	TMRS FOR DRAG-UP	18,540	5,885	14,938	5,885	5,885
01-0123-12-00	LIFE INSURANCE	2,963	4,094	1,470	4,094	4,094
01-0124-12-00	HEALTH INSURANCE	995,929	901,250	521,446	1,069,910	1,176,902
01-0125-12-00	DENTAL INSURANCE	44,694	53,150	20,928	47,375	52,113
01-0127-12-00	SICK LEAVE-ACCRUED PAYMENTS	82,447	35,655	74,899	35,655	35,655
01-0128-12-00	VACATION-ACCRUED PAYMENTS	51,928	28,600	42,461	28,600	28,600
01-0133-12-00	FICA FOR DRAG-UP	3,060	5,000	7,115	5,000	5,000
01-0134-12-00	WORKMEN'S COMPENSATION	0	2,000	0	2,000	2,000
	<i>Personnel Services-----Subtotal</i>	1,205,222	1,040,634	684,257	1,203,519	1,315,249
	<i>Supplies-----Subtotal</i>	0	0	0	0	0
01-0301-12-00	AUDIT SERVICES	29,075	34,000	0	34,000	34,000
01-0302-12-00	HEALTH INSURANCE SERVICES	20,376	23,770	10,188	23,770	23,770
01-0305-12-00	PROFESSIONAL SERVICES	19,111	0	21,153	0	0
01-0307-12-00	TELEPHONE - INTERNET	42,454	45,000	20,346	45,000	45,000
01-0308-12-00	TELEPHONE - LAND	8,730	14,000	5,967	14,000	14,000
01-0309-12-00	TELEPHONE - WIRING	31,998	22,000	14,391	22,000	22,000
01-0310-12-00	POSTAGE & FREIGHT	15,877	16,203	9,130	16,203	16,203
01-0312-12-00	GENERAL ADVERTISING	5,637	8,000	5,210	6,000	6,000
01-0314-12-00	MEDIAN MAINTENANCE	3,050	8,000	4,651	5,000	5,000
01-0316-12-00	MARSHALL/HARRISON HEALTH DIST	53,940	53,940	26,970	53,940	53,940
01-0323-12-00	SERVICE AGREEMENTS-TECHNICAL	8,810	2,625	4,900	7,625	7,625
01-0324-12-00	PRINTING & REPRODUCTION	756	700	414	700	700
01-0326-12-00	PROPERTY INSURANCE	83,316	60,000	45,576	91,682	100,850
01-0331-12-00	UNEMPLOYMENT INSURANCE	1,764	26,685	29,295	27,018	31,000
01-0332-12-00	LIABILITY INSURANCE	80,396	60,000	36,560	60,753	66,828
01-0339-12-00	CEMETERY GROUNDS MAINTENANCE	49,650	15,000	15,925	15,000	15,000
01-0343-12-00	DUES/ETCOG	3,528	3,590	3,528	3,590	3,590
01-0344-12-00	RENTALS	1,634	2,000	622	2,000	2,000
01-0346-12-00	SUB/NEWSPAPERS - BNA	175	200	0	200	200
01-0347-12-00	MISCELLANEOUS	19,889	30,000	6,621	30,000	30,000
01-0348-12-00	I-69 ALLIANCE DUES	5,750	5,750	5,750	5,750	5,750
01-0349-12-00	DUES/TML & NLC	3,608	3,400	1,747	3,400	3,650
01-0350-12-00	LOT CLEARING EXPENSE	2,000	10,000	2,000	5,000	5,000
01-0351-12-00	ETCOG TRANSIT	35,000	35,000	35,000	35,000	35,000
01-0355-12-00	MARSHALL MALL PROGRAM G PMT	0	0	0	0	177,155
01-0379-12-00	DISASTER RELIEF-FLOOD/STORM	2,803	0	0	0	0
	<i>Charges for service----Subtotal</i>	529,327	479,863	305,944	507,631	704,261

General Fund Nondepartmental

Fund: 1 GENERAL FUND	NONDEPARTMENTAL	NONDEPARTMENTAL			
	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
<i>Capital outlay-----Subtotal</i>	0	0	0	0	0
Program Number: NONDEPARTMENTAL	1,734,549	1,520,497	990,201	1,711,150	2,019,510
Department Number: 12 NONDEPARTMENTAL	1,734,549	1,520,497	990,201	1,711,150	2,019,510

APPRAISAL DISTRICT

The Appraisal District budget covers the fees paid by the City to the Harrison Central Appraisal District for activities associated with the assessment of properties within the City limits and the billing and collection of property taxes.

**General Fund
Appraisal District**

Fund: 1 GENERAL FUND		APPRAISAL DISTRICT		APPRAISAL DISTRICT		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	Personnel Services-----Subtotal	0	0	0	0	0
	Supplies-----Subtotal	0	0	0	0	0
01-0306-13-00	APPRAISAL DISTRICT CHARGES	88,505	88,505	73,433	97,910	93,487
	Charges for service----Subtotal	88,505	88,505	73,433	97,910	93,487
	Capital outlay-----Subtotal	0	0	0	0	0
Program Number: APPRAISAL DISTRICT		88,505	88,505	73,433	97,910	93,487
Department Number: 13 APPRAISAL DISTRICT		88,505	88,505	73,433	97,910	93,487

INTERFUND TRANSFERS

Interfund Transfers accounts for the allocation of funds due to other internal funds. These are primarily the annual allocation for debt service payments for bonds provided by the General Fund.

General Fund Interfund Transfers

Fund: 01 GENERAL FUND		INTERFUND TRANSFERS		INTERFUND TRANSFERS		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0522-22-00	INTERFUND TRSF	379,033	0	0	0	0
01-0523-22-00	INTERFUND TRSF-EQUIP REPLACE	53,587	0	0	0	0
01-0524-22-00	INTERFUND TRSF-CAPITAL IMPROV	200,000	0	0	0	0
	<i>Miscellaneous-----Subtotal</i>	632,620	0	0	0	0
Program Number: INTERFUND TRANSFERS		632,620	0	0	0	0
Department Number: 22 INTERFUND TRANSFERS		632,620	0	0	0	0

CAPITAL OUTLAY

Capital Outlay provides funding for Capital Improvement Projects.

**General Fund
Capital Outlay**

Fund: 01 GENERAL FUND	CAPITAL OUTLAY		CAPITAL OUTLAY		
	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
01-0405-23-00 IMPROVEMENTS-BUILDINGS	0	200,000	0	210,000	210,000
<i>Capital Outlay-----Subtotal</i>	0	200,000	0	210,000	210,000
Program Number: CAPITAL OUTLAY	0	200,000	0	210,000	210,000
Department Number: 23 CAPITAL OUTLAY	0	200,000	0	210,000	210,000
Fund Number: 1 GENERAL FUND	19,713,554	18,054,088	8,836,634	18,738,808	20,583,547

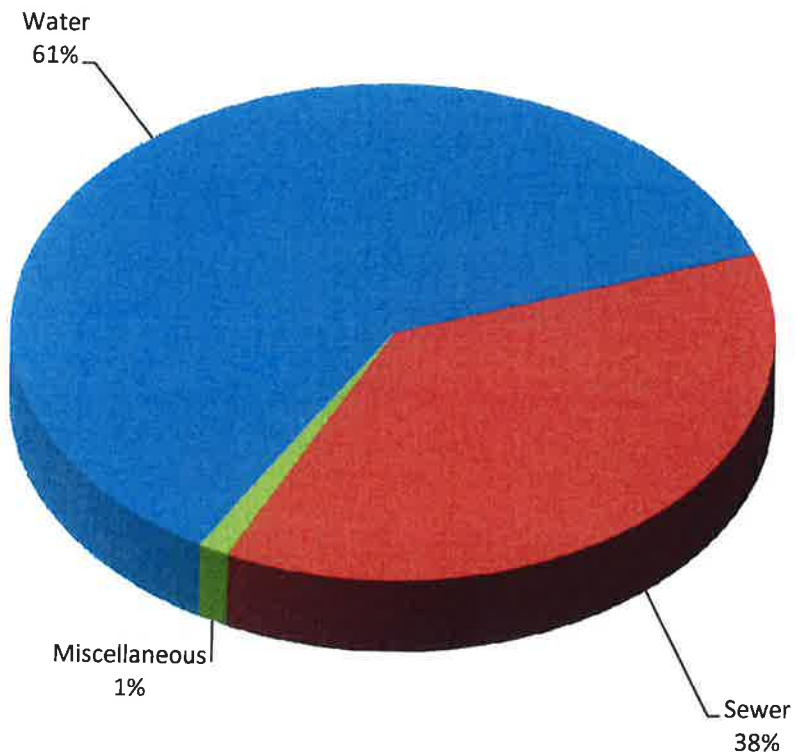
WATER & SEWER ENTERPRISE FUND

The Water and Sewer Enterprise Fund supports the operation of the Marshall Water Utilities Department that operates the water utility services. The fund is supported through user fees paid by the City's water and sewer customers and other miscellaneous related fees.

This section of the budget includes the following:

- *Water and Sewer Enterprise Fund estimated revenues*
- *Water and Sewer Enterprise Fund estimated expenses*
- *Water and Sewer Enterprise Fund detailed line-item budget*

**2019 BUDGET
ESTIMATED REVENUES
WATER AND SEWER ENTERPRISE
FUND**



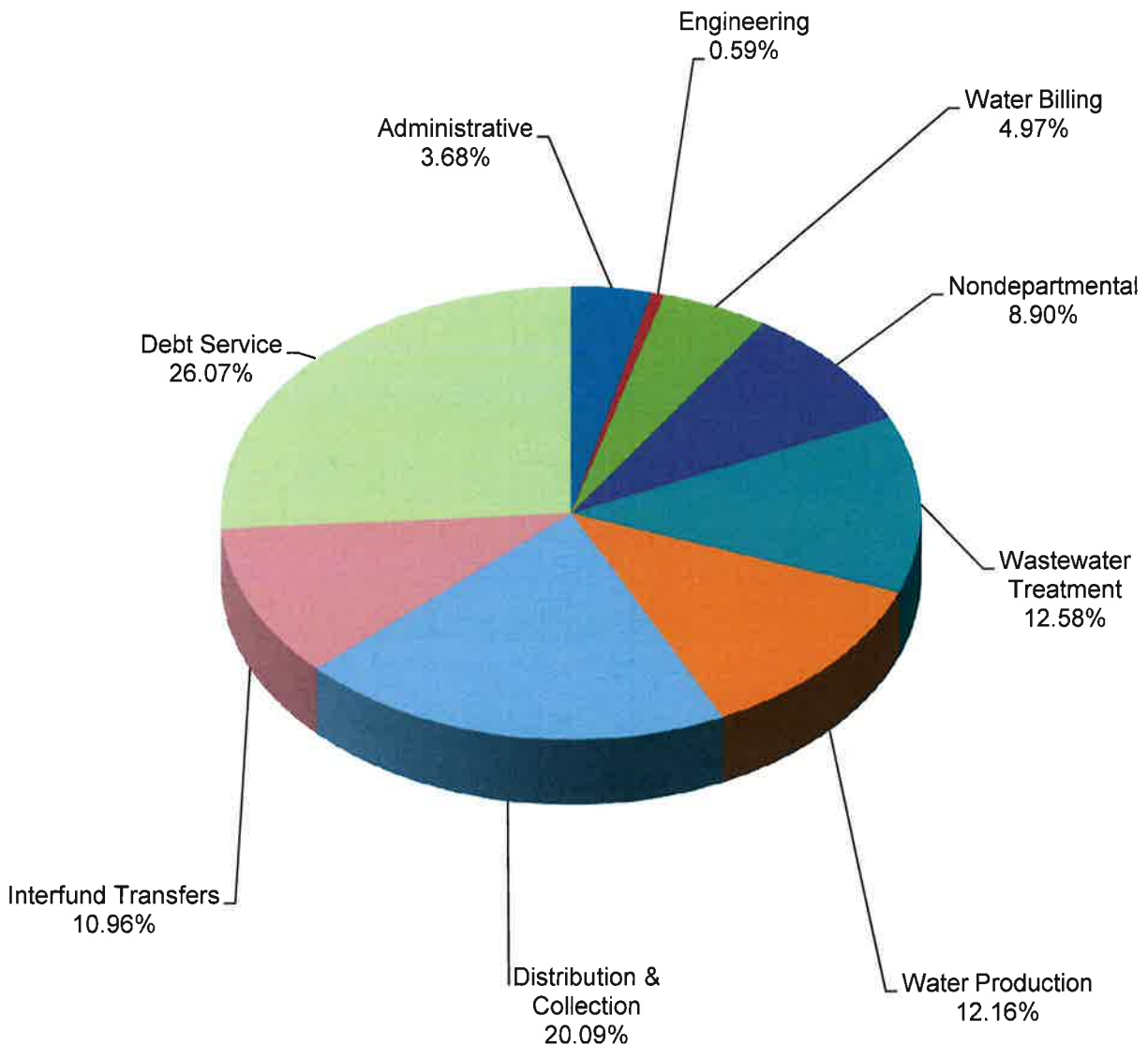
Water & Sewer Enterprise Fund

Estimated Revenues

WATER AND SEWER ENTERPRISE FUND ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2017</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>6/30/2018</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2018</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2019</u>
<u>PERMITS & FEES</u>						
4135	Discharge Permit	\$800	\$2,500	\$1,200	\$2,500	\$2,500
4150	Back Flow Prevention Fee	729	0	684	0	0
4435	Pollution Control Fees	13,588	14,000	7,555	14,000	12,700
	Subtotal	\$15,117	\$16,500	\$9,439	\$16,500	\$15,200
<u>INTERGOVERNMENTAL REVENUE</u>						
4250	Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0
<u>WATER & SEWER CHARGES</u>						
4300	Water Service	\$5,768,924	\$6,031,560	\$2,695,052	\$6,270,450	\$6,251,180
4305	Sewer Service	3,780,691	3,819,440	1,859,097	3,855,290	3,925,000
4308	Recovered Fees	15,353	10,000	8,411	10,000	17,959
4002	Penalty & Interest - W/S	875	0	0	0	0
4310	Water Connections	33,121	22,000	20,683	25,000	48,019
4315	Sewer Connections	9,600	15,000	8,050	12,000	19,320
4320	Water Billing Service Fees	132,224	80,000	58,334	80,000	124,618
4325	Waste Hauler Fees	54,128	50,000	30,050	50,000	61,464
	Subtotal	\$9,794,916	\$10,028,000	\$4,679,677	\$10,302,740	\$10,447,560
<u>MISCELLANEOUS REVENUES</u>						
5100	Interest on Investments	22,038	3,000	16,221	7,000	40,000
5110	Interfund Trsf	0	0	0	0	0
5115	Sale of Assets	0	45,000	0	45,000	20,000
5120	I & S Fund Interest	6,321	0	9,472	0	0
5125	Miscellaneous Revenues	30,190	3,000	1,415	3,000	3,000
	Subtotal	\$58,549	\$51,000	\$27,108	\$55,000	\$63,000
	GRAND TOTAL	\$9,868,582	\$10,095,500	\$4,716,224	\$10,374,240	\$10,525,760

**2019 BUDGET
ESTIMATED EXPENSES
WATER AND SEWER ENTERPRISE
FUND**



Water & Sewer Enterprise Fund

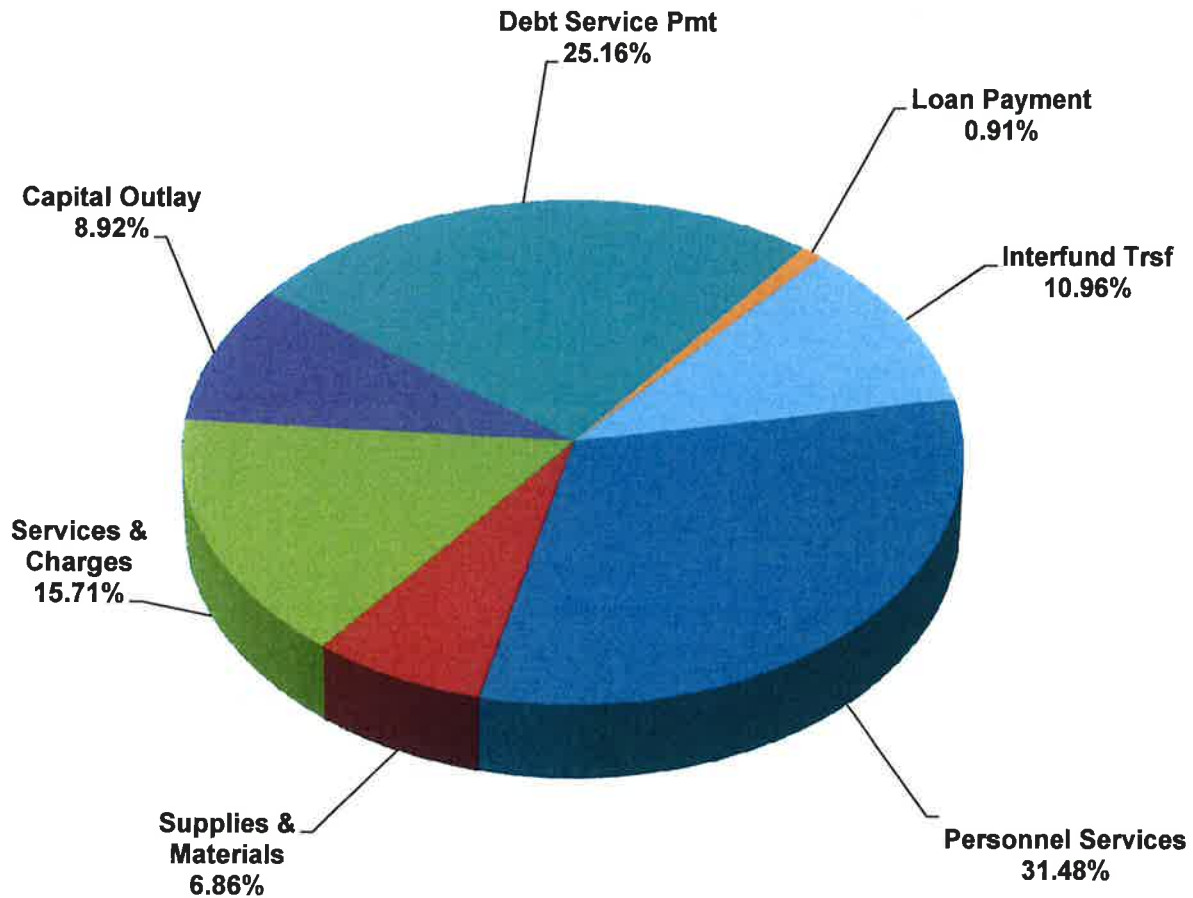
Estimated Expenses

WATER AND SEWER ENTERPRISE FUND ESTIMATED EXPENSES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>2017</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>6/30/2018</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2018</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2019</u>
<u>WATER UTILITIES</u>						
40-20-01	Administrative	\$355,132	\$356,918	\$163,265	\$368,536	\$387,060
40-20-02	Water Production	1,188,351	1,297,241	569,606	1,281,549	1,280,162
40-20-03	Distribution & Collection	1,182,988	1,974,830	904,503	2,028,015	2,114,839
40-20-04	Wastewater Treatment	1,387,419	1,347,439	615,548	1,327,092	1,324,407
40-20-06	Water Billing & Collection	433,654	527,476	241,164	521,160	522,959
40-20-07	Engineering	61,232	62,327	29,583	61,471	61,503
Subtotal		<u>\$4,608,776</u>	<u>\$5,566,231</u>	<u>\$2,523,669</u>	<u>\$5,587,823</u>	<u>\$5,690,930</u>
40-21	Non-Departmental	<u>\$936,233</u>	<u>\$793,680</u>	<u>\$478,047</u>	<u>\$891,767</u>	<u>\$936,501</u>
Subtotal		<u>\$936,233</u>	<u>\$793,680</u>	<u>\$478,047</u>	<u>\$891,767</u>	<u>\$936,501</u>
<u>INTERFUND TRANSFERS</u>						
40-22	Debt Service	348,049	2,581,643	2,436,825	2,740,730	2,744,468
40-22	Transfer to General Fund	1,153,861	1,153,861	576,930	1,153,861	1,153,861
Subtotal		<u>\$1,501,910</u>	<u>\$3,735,504</u>	<u>\$3,013,755</u>	<u>\$3,894,591</u>	<u>\$3,898,329</u>
GRAND TOTAL		<u>\$7,046,920</u>	<u>\$10,095,415</u>	<u>\$6,015,471</u>	<u>\$10,374,181</u>	<u>\$10,525,760</u>

Water & Sewer Enterprise Fund
Summary By Character & Object Classification

2019
BUDGET
ESTIMATED EXPENSES
BY CHARACTER & OBJECT
WATER & SEWER ENTERPRISE FUND



Water & Sewer Enterprise Fund

Estimated Expenditures

WATER & SEWER FUND

SUMMARY OF EXPENDITURES/EXPENSES BY CHARACTER AND OBJECT CLASSIFICATION

	<u>2019</u>
Personnel Services	\$3,313,629
Supplies & Materials	\$721,745
Services & Charges	\$1,653,616
Capital Outlay	<u>\$938,441</u>
Subtotal	\$6,627,431
Debt Service Payments	\$2,648,588
Loan Payment	\$95,880
Interfund Transfers	<u>\$1,153,861</u>
Total	<u><u>\$10,525,760</u></u>

Water & Sewer Enterprise Fund
Revenue & Expense Summary

WATER AND SEWER ENTERPRISE FUND
REVENUE AND EXPENSE SUMMARY

2019
PROPOSED BUDGET

Estimated Revenues	<u>\$10,525,760</u>
FUNDS AVAILABLE FOR APPROPRIATION	<u>\$10,525,760</u>
 <u>ESTIMATED EXPENDITURES:</u>	
Administrative	\$387,060
Water Production	1,280,162
Distribution & Collection	2,114,839
Wastewater Treatment	1,324,407
Water Billing	522,959
Engineering	<u>61,503</u>
Subtotal	<u>\$5,690,930</u>
Nondepartmental	<u>\$936,501</u>
Subtotal	<u>\$936,501</u>
Debt Service	2,744,468
Transfer to General Fund	<u>1,153,861</u>
Subtotal	<u>\$3,898,329</u>
EXPENDITURES TOTAL	<u>\$10,525,760</u>
EXCESS REVENUES OVER EXPENSES	<u><u>\$0</u></u>

**GENERAL FUND
RESERVE CALCULATION
2019**

NET UNCOMMITTED RESERVES:		
Reserves (Per 12/31/2017 Audit)		\$5,119,110
Reserved For:		
Memorial City Hall	\$212,453	
2018 Budget Amendments Requiring Use of Reserves:		
Digital Radio Upgrade	\$39,898	
Mitchell Planning Group / Comprehensive Plan	\$57,500	
Del Carmen Consulting / Racial Profiling Data Analysis	\$9,450	
Siddons-Martin Emergency Group / 2018 Ford F250 Crew Cab	\$71,412	
MCH Business Plan / Cynthia Hellen	\$8,301	
Strategic Government Resources / City Manager Recruitment	\$24,713	
Commission Conference & Training	\$3,354	
Rehabilitation, tear down of condemned structures &/or clearing lots	\$5,151	
City Hall building improvements / boiler (2/3 of total expense)	\$35,467	
	<u>\$255,246</u>	
Net Uncommitted Reserves		\$4,651,411
2019 Budget (as Adopted)	\$20,583,547	
RESERVES TO BE MAINTAINED		
(100% of the amount necessary to fund 3 months operations based on the 2019 budget)		<u>\$5,145,887</u>
(Resolution No. R-02-02)		
RESERVES UNDER MINIMUM REQUIRED BY CITY COMMISSION POLICY		<u><u>(\$494,475)</u></u>

**WATER & SEWER ENTERPRISE FUND
RESERVE CALCULATION
2019**

NET UNCOMMITTED RESERVES:

Reserves (Per 12/31/2017 Audit)		\$3,622,816
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2018 Budget Amendments Requiring Use of Reserves:

Water Distribution/Collection	\$19,948
Nondepartmental	\$10,592
	<u>\$30,540</u>

Net Uncommitted Reserves	\$3,592,276
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2019 BUDGET - (As Adopted)	\$10,525,760
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RESERVES TO BE MAINTAINED:

(100% of amount necessary to fund 3 months operations based on 2019 recurring budget)
(Resolution No. R-02-02)

\$2,631,440

RESERVES OVER MINIMUM REQUIRED BY CITY COMMISSION POLICY

\$960,836

Water & Sewer Enterprise Fund
Debt Service Requirements

WATER AND SEWER ENTERPRISE FUND
DEBT SERVICE REQUIREMENTS
2019

ISSUE DATE	MATURITY DATE	DESCRIPTION	DEBT OUTSTANDING 1/1/2019	PAYMENT REQUIREMENTS 2019	
2018	2024	2018 Tax Note Bonds, Series 2018	\$785,000	\$116,535	[P 95,000] [I 21,535]
2018	2021	Water & Sewer GO Refunding Bonds, Series 2018	3,652,000	2,532,053	[P 2,468,000] [I 64,053]
		SUB TOTAL	\$4,437,000	\$2,648,588	[P 2,563,000] [I 85,588]
2015	2021	Loan Repayment - Bio Filter	362,970	95,880	[P 87,757] [I 8,123]
		TOTAL	\$4,799,970	\$2,744,468	

** Equipment to be purchased:

Sewer Wash Truck	354,000
Sweep Arm on Bio Filter	148,000
SCADA/PLC Replacement	178,000
SCADA/PLC Replacement	70,000
Total	750,000

2019

WATER UTILITIES DEPARTMENT

The mission of the Water Utilities Department is to provide highest quality drinking water product and wastewater treatment disposal in a professional, effective, and efficient manner, in accordance with TCEQ and EPA guidelines, so that public health, the environment, and quality of life are protected and enhanced.

Water Production is responsible for overall treatment of raw water piped from Big Cypress Bayou, which is northeast of Marshall:

2019 Goals and Objectives of the Water Production Division are:

- Continue study of long term water supply alternatives.
- Maximize use of education materials to raise our customer awareness of water conservation.
- Program professional maintenance of city treatment facilities and water mains and schedule replacement of older waterline infrastructure as part of the Water Master Plan.
- Update our GPS base map layers which indicates all fire hydrants, piping, valves, manholes, and repair locations.

Water/Wastewater Distribution and Collection is responsible for efficient collections and transfer of water and wastewater throughout the community, and performs inspection and evaluation of water and wastewater service complaints or backups.

2019 Goals and Objectives of the Distribution & Collection Division are:

- Consider converting water billing to a tiered water rate plan to encourage water conservation by higher users.
- Consider replacement of current “manual read” water meters with a “drive-by” automatic reading system and replace existing aged meters with high efficiency water meters.
- Continue adherence with the twenty-year Capital Improvement Plan (CIP) to address needed infrastructure improvements, water line and water hydrant replacements and upgrades.
- Continue water/wastewater extension projects to previously un-served or under-served areas.
- Loop distribution water lines to improve equalized water pressure and volume.
- Research grants or loan forgiveness plans that may be available on state and federal levels to fund replacement of older line and utility infrastructure to assure system integrity.

The Wastewater Treatment Division is responsible for treatment of wastewater collected from within our community, and discharging the fully treated water product back into the Parker Creek watershed:

2019 Goals and Objectives of the Wastewater Treatment Division are:

- Consider approval of an oils and grease mitigation program.
- Maintain industrial pretreatment program at highest level possible to greatly reduce or eliminate contaminant levels of commercial or industrial discharged product.
- Operate and maintain the wastewater treatment facility at the highest level of efficiency possible to reduce electrical and treatment costs, and extend the expected life of facility components.
- Update industrial pretreatment program reporting process to greatly increase efficiency.

The Water Billing division is responsible for all actions and events related to the entire billing process including op

2019 Goals and Objectives of the Water Billing Division are:

- Advertise and promote online billing, allowing customers 24/7 access to their accounts and online pay.
- Improve water billing web page and online access to account and services.
- Investigate updates to water meters and meter reading system.
- Investigate new off-site and telephone payment options.
- Work with the Distribution Division to reduce water loss due to meter leaks.

(This division falls under the supervision of City Secretary/Finance)

The Engineering division is responsible for assisting in all engineering related activities including:

Maintaining records of street name and 911 addressing system.

Maintaining updated inventory of streets, water lines, and wastewater lines.

Providing construction coordination for subdivision and other retail or commercial development projects.

2019 Goals and Objectives of the Engineering Division are:

- Expedite issuance of permits for water & sewer connections and for culvert and driveway permits.
- Protect and archive important and sensitive files, maps and records.

(This division falls under the supervision of the Planning & Development Department)

Water & Sewer Enterprise Fund

Water Utilities Department-Administration

Fund: 40 WATER & SEWER FUND WATER UTILITIES		ADMINISTRATION				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0101-20-01	SALARIES-OFFICIALS & ADMIN	198,775	198,775	88,043	198,775	212,701
40-0106-20-01	SALARIES-OFFICE & CLERICAL	33,550	27,837	16,775	33,550	33,904
40-0108-20-01	SALARIES-SERVICE MAINTENANCE	29,740	28,592	14,870	29,740	30,451
40-0109-20-01	SALARIES-OVERTIME	450	750	154	750	750
40-0110-20-01	SALARIES-PART/TIME & HOURLY	0	2,080	0	2,080	2,080
40-0111-20-01	SALARIES-LONGEVITY	1,992	2,112	96	2,640	2,928
40-0122-20-01	TMRS	47,213	46,108	21,598	47,697	48,461
40-0133-20-01	FICA	20,105	20,957	9,283	21,522	22,737
40-0134-20-01	WORKER'S COMPENSATION	722	717	382	722	1,388
	<i>Personnel Services-----Subtotal</i>	332,547	327,928	151,201	337,476	355,400
40-0201-20-01	OFFICE SUPPLIES	1,189	1,000	390	1,200	1,200
40-0205-20-01	FUEL, OIL, & LUBE	0	0	0	3,360	3,360
40-0206-20-01	CLOTHING	226	0	116	300	300
40-0213-20-01	MOTOR VEHICLE SUPPLIES	0	0	0	600	600
40-0217-20-01	OTHER SUPPLIES	34	50	0	50	50
	<i>Supplies-----Subtotal</i>	1,449	1,050	506	5,510	5,510
40-0304-20-01	TELEPHONE - CELLULAR	894	1,600	567	1,900	1,900
40-0309-20-01	RADIO REPAIRS	53	0	26	0	0
40-0311-20-01	TRANSPORTATION	13,800	13,800	6,508	13,800	14,400
40-0324-20-01	PRINTING & REPRODUCTION	1,935	1,200	508	2,100	2,100
40-0342-20-01	REPAIR & MAINTENANCE EQUIPMENT	0	400	0	1,050	1,050
40-0344-20-01	RENTALS	2,593	3,000	1,275	2,800	2,800
40-0345-20-01	CONFERENCE & TRAINING	1,567	3,000	0	3,000	3,000
40-0346-20-01	DUES & SUBSCRIPTION	329	300	84	300	300
40-0347-20-01	MISCELLANEOUS	-35	500	1,460	600	600
	<i>Charges for service----Subtotal</i>	21,136	23,800	10,428	25,550	26,150
40-0440-20-01	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
40-0458-20-01	EQUIPMENT REPLACEMENT FUND	0	4,140	1,130	0	0
	<i>Capital outlay-----Subtotal</i>	0	4,140	1,130	0	0
Program Number: 1 ADMINISTRATION		355,132	356,918	163,265	368,536	387,060

Water & Sewer Enterprise Fund Water Utilities Department - Water Production

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER PRODUCTION		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0101-20-02	SALARIES OFFICIALS & ADMIN	72,543	72,543	36,272	72,543	78,780
40-0103-20-02	SALARIES-TECHNICIAN	48,695	37,203	33,663	37,203	37,336
40-0107-20-02	SALARIES-SKILLED CRAFT	198,762	238,520	81,243	241,130	237,973
40-0109-20-02	SALARIES-OVERTIME	24,559	3,410	7,864	3,410	3,410
40-0111-20-02	SALARIES-LONGEVITY	4,848	4,920	140	5,352	4,536
40-0122-20-02	TMRS	59,274	60,479	27,188	61,426	59,446
40-0133-20-02	FICA	26,603	27,279	12,133	27,512	27,696
40-0134-20-02	WORKER'S COMPENSATION	9,393	9,333	4,968	8,901	6,913
	<i>Personnel Services-----Subtotal</i>	444,677	453,687	203,471	457,477	456,090
40-0201-20-02	OFFICE SUPPLIES	1,520	1,635	625	1,635	1,635
40-0203-20-02	MEDICAL & CHEMICAL	266,640	300,000	116,433	275,000	275,000
40-0204-20-02	JANITORIAL	3,610	700	1,626	1,700	1,700
40-0205-20-02	FUEL, OIL & LUBE	7,823	7,000	6,020	7,000	7,000
40-0206-20-02	CLOTHING	2,035	1,000	836	2,000	2,000
40-0212-20-02	ELECTRICAL SUPPLIES	0	300	0	300	300
40-0213-20-02	MOTOR VEHICLE	5,080	4,000	3,527	4,000	4,000
40-0217-20-02	OTHER SUPPLIES	2,068	3,000	1,516	3,000	3,000
40-0218-20-02	SMALL TOOLS & MINOR EQUIPMENT	1,295	3,000	754	3,000	3,000
40-0219-20-02	REPAIR & MAINTENANCE SUPPLIES	19,487	18,000	7,228	18,000	18,000
	<i>Supplies-----Subtotal</i>	309,558	338,635	138,565	315,635	315,635
40-0304-20-02	TELEPHONE - CELLULAR	1,184	700	494	700	700
40-0305-20-02	OTHER PROFESSIONAL SERVICES	19,673	35,000	16,163	35,000	35,000
40-0306-20-02	SPRAY CONTRACT	1,200	2,300	600	2,300	2,300
40-0309-20-02	RADIO REPAIRS	928	2,000	53	2,000	2,000
40-0323-20-02	SERVICE CONTRACTS-TECHNICAL	0	3,220	0	3,220	3,220
40-0324-20-02	PRINTING & REPRODUCTION	2,078	3,000	2,038	3,000	3,000
40-0337-20-02	ELECTRICAL SERVICE	294,023	285,000	179,620	290,000	290,000
40-0340-20-02	REPAIR & MAINTENANCE BUILDINGS	19,181	2,500	1,098	5,000	5,000
40-0342-20-02	REPAIR & MAINTENANCE EQUIPMENT	51,827	114,098	11,429	114,098	114,098
40-0343-20-02	REPAIR & MAINTENANCE AIR COND	113	0	451	0	0
40-0344-20-02	RENTALS	512	600	352	600	600
40-0345-20-02	CONFERENCE & TRAINING	1,262	2,000	1,563	2,500	2,500
40-0346-20-02	DUES & SUBSCRIPTIONS	1,681	1,350	372	1,350	1,350
40-0347-20-02	MISCELLANEOUS	1,250	100	553	100	100
40-0360-20-02	JANITORIAL CONTRACT	6,574	6,840	0	0	0
40-0364-20-02	REPAIR & MAINT OF GROUNDS	5,926	5,000	4,200	5,000	5,000
40-0369-20-02	STATE AND FEDERAL FEES	25,491	26,500	50	26,500	26,500
	<i>Charges for service----Subtotal</i>	432,903	490,208	219,036	491,368	491,368

Water & Sewer Enterprise Fund **Water Utilities Department - Water Production**

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER PRODUCTION		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0405-20-02	IMPROVEMENTS-BUILDINGS	0	0	0	0	0
40-0458-20-02	EQUIPMENT REPLACEMENT FUND	0	14,711	8,534	17,069	17,069
40-0490-20-02	NON DEPRECIABLE CAPITAL ITEMS	1,213	0	0	0	0
40-0496-20-02	EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	1,213	14,711	8,534	17,069	17,069
Program Number: 2 WATER PRODUCTION		1,188,351	1,297,241	569,606	1,281,549	1,280,162

Water & Sewer Enterprise Fund

Water Utilities Department - Distribution/Collection

Fund: 40 WATER & SEWER FUND WATER UTILITIES WATER DISTRIBUTION/COLLECTION

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0101-20-03	SALARIES-OFFICIALS AND ADMIN	62,059	62,059	32,159	62,059	66,872
40-0107-20-03	SALARIES-SKILLED CRAFT	207,665	243,807	81,005	217,356	252,990
40-0108-20-03	SALARIES-SERVICE MAINTENANCE	306,962	317,416	152,504	343,868	361,795
40-0109-20-03	SALARIES-OVERTIME	58,461	27,129	35,072	27,129	27,129
40-0111-20-03	SALARIES-LONGEVITY	6,800	7,632	16	8,064	7,536
40-0122-20-03	TMRS	108,906	111,604	51,369	112,468	117,620
40-0133-20-03	FICA	48,814	50,340	22,915	50,373	54,799
40-0134-20-03	WORKER'S COMPENSATION	18,540	18,422	9,807	17,422	15,407
	<i>Personnel Services-----Subtotal</i>	818,207	838,409	384,847	838,739	904,148
40-0201-20-03	OFFICE SUPPLIES	1,178	1,000	339	1,000	1,000
40-0203-20-03	MEDICAL & CHEMICAL	12,178	8,000	5,289	10,000	10,000
40-0204-20-03	JANITORIAL	0	150	82	150	150
40-0205-20-03	FUEL, OIL & LUBE	44,414	40,000	23,953	40,000	40,000
40-0206-20-03	CLOTHING	8,264	8,000	4,062	8,000	8,000
40-0213-20-03	MOTOR VEHICLE	33,074	28,000	37,000	28,000	28,000
40-0217-20-03	OTHER SUPPLIES	1,370	1,300	120	1,300	1,300
40-0218-20-03	SMALL TOOLS & MINOR EQUIPMENT	5,060	8,000	4,233	6,000	6,000
40-0219-20-03	REPAIR & MAINTENANCE SUPPLIES	143,106	135,000	107,243	135,000	135,000
40-0220-20-03	WATER METERS & BOXES	50,965	5,000	26,043	20,000	20,000
	<i>Supplies-----Subtotal</i>	299,609	234,450	208,364	249,450	249,450
40-0304-20-03	TELEPHONE - CELLULAR	1,492	2,300	968	2,300	2,300
40-0305-20-03	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
40-0306-20-03	SPRAY CONTRACT	525	4,000	1,463	4,000	4,000
40-0308-20-03	TELEPHONE-LAND	0	0	0	0	0
40-0309-20-03	RADIO REPAIRS	542	500	-17	500	500
40-0316-20-03	CONTRACTED SERVICES	38,359	25,000	48,204	40,000	40,000
40-0323-20-03	SERVICE AGREEMENT-TECHNICAL	3,115	0	1,333	0	0
40-0340-20-03	REPAIR & MAINTENANCE BUILDINGS	1,935	0	0	0	0
40-0342-20-03	REPAIR & MAINTENANCE EQUIPMENT	5,661	5,000	15,879	5,000	5,000
40-0344-20-03	RENTALS	6,232	1,000	14,302	1,000	1,000
40-0345-20-03	CONFERENCE & TRAINING	1,239	4,000	762	4,000	4,000
40-0346-20-03	DUES & SUBSCRIPTIONS	819	1,500	0	1,500	1,500
40-0347-20-03	MISCELLANEOUS	1,561	1,000	280	1,000	1,000
40-0369-20-03	STATE AND FEDERAL FEES	0	0	0	0	0
	<i>Charges for service----Subtotal</i>	61,480	44,300	83,174	59,300	59,300

Water & Sewer Enterprise Fund

Water Utilities Department - Distribution/Collection

Fund: 40 WATER & SEWER FUND WATER UTILITIES WATER DISTRIBUTION/COLLECTION

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0411-20-03	IMPROVE-SEWER MAINS & SVS	0	399,800	36,151	399,800	399,800
40-0412-20-03	IMPROVE-WATER MAINS & SVS	0	399,800	151,512	399,800	399,800
40-0435-20-03	FIRE HYDRANT	0	10,000	0	25,000	25,000
40-0440-20-03	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
40-0442-20-03	ANNUAL MANHOLE REHAB	0	10,000	0	25,000	25,000
40-0458-20-03	EQUIPMENT REPLACEMENT FUND	0	38,071	17,549	30,926	29,341
40-0460-20-03	LEASE PURCHASE PAYMENTS	0	0	0	0	23,000
40-0490-20-03	NON DEPRECIABLE CAPITAL ITEMS	3,692				
40-0496-20-03	EQUIPMENT REPLACEMENT SUSPENSE	0	0	22,906	0	0
	<i>Capital outlay-----Subtotal</i>	3,692	857,671	228,118	880,526	901,941
Program Number: 3 WATER DISTRIBUTION/COLLECT		1,182,988	1,974,830	904,503	2,028,015	2,114,839

Water & Sewer Enterprise Fund

Water Utilities Department - Wastewater Treatment

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WASTEWATER TREATMENT		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0101-20-04	SALARIES OFFICIALS & ADMIN	32,253	32,254	16,127	32,254	33,436
40-0103-20-04	SALARIES-TECHNICIAN	65,322	81,062	40,531	81,062	81,390
40-0107-20-04	SALARIES-SKILLED CRAFT	289,852	289,555	146,491	289,555	298,771
40-0108-20-04	SALARIES-SERVICE MAINTENANCE	26,451	26,451	13,226	26,451	27,893
40-0109-20-04	SALARIES-OVERTIME	42,561	9,810	22,920	9,810	9,810
40-0111-20-04	SALARIES-LONGEVITY	5,680	6,264	0	6,600	6,600
40-0122-20-04	TMRS	78,397	75,539	40,872	76,131	75,187
40-0133-20-04	FICA	35,268	34,072	18,266	34,098	35,029
40-0134-20-04	WORKER'S COMPENSATION	7,851	7,801	4,153	7,378	6,410
	<i>Personnel Services-----Subtotal</i>	583,635	562,808	302,586	563,339	574,526
40-0201-20-04	OFFICE SUPPLIES	758	700	518	1,000	1,000
40-0203-20-04	MEDICAL & CHEMICAL	31,262	20,000	15,079	20,000	20,000
40-0204-20-04	JANITORIAL	139	400	114	300	300
40-0205-20-04	FUEL, OIL & LUBE	12,017	10,000	6,961	10,000	10,000
40-0206-20-04	CLOTHING	3,207	2,150	2,462	3,150	3,150
40-0212-20-04	ELECTRICAL SUPPLIES-UV BULBS	4,403	35,000	0	33,000	33,000
40-0213-20-04	MOTOR VEHICLE	20,376	7,000	2,915	8,000	8,000
40-0217-20-04	OTHER SUPPLIES	8,821	10,000	2,744	9,000	9,000
40-0218-20-04	SMALL TOOLS & MINOR EQUIPMENT	2,726	2,700	1,140	2,700	2,700
40-0219-20-04	REPAIR & MAINTENANCE SUPPLIES	40,053	39,000	12,459	39,000	39,000
	<i>Supplies-----Subtotal</i>	123,762	126,950	44,392	126,150	126,150
40-0304-20-04	TELEPHONE - CELLULAR	1,473	1,775	596	1,775	1,775
40-0305-20-04	OTHER PROFESSIONAL SERVICES	115,023	90,000	36,594	90,000	90,000
40-0306-20-04	SPRAY CONTRACT	2,400	1,500	1,200	1,500	1,500
40-0308-20-04	TELEPHONE-LAND	0	600	0	0	0
40-0309-20-04	RADIO REPAIRS	0	200	0	200	200
40-0323-20-04	SERVICE AGREEMENTS-TECHNICAL	10,596	12,000	5,698	12,000	12,000
40-0324-20-04	PRINTING & REPRODUCTION	-431	400	-268	400	400
40-0337-20-04	ELECTRICAL SERVICE	292,917	285,000	179,130	285,000	285,000
40-0340-20-04	REPAIR & MAINTENANCE BUILDINGS	2,362	5,500	169	2,500	2,500
40-0342-20-04	REPAIR & MAINTENANCE EQUIPMENT	181,308	165,610	26,596	165,610	165,610
40-0343-20-04	REPAIR & MAINT-AIR CONDITIONER	343	0	0	0	0
40-0344-20-04	RENTALS	18,792	15,000	2,138	8,000	8,000
40-0345-20-04	CONFERENCE & TRAINING	1,825	2,000	717	3,000	3,000
40-0346-20-04	DUES & SUBSCRIPTION	1,745	1,000	125	1,000	1,000
40-0347-20-04	MISCELLANEOUS	1,158	500	11	500	500
40-0369-20-04	STATE & FEDERAL FEES	50,511	45,390	0	45,390	45,390
	<i>Charges for service----Subtotal</i>	680,022	626,475	252,706	616,875	616,875

Water & Sewer Enterprise Fund
Water Utilities Department - Wastewater Treatment

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WASTEWATER TREATMENT		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0440-20-04	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
40-0456-20-04	OTHER CAPITAL IMPROVEMENTS	0	0	5,500	0	0
40-0458-20-04	EQUIPMENT REPLACEMENT FUND	0	31,206	10,364	20,728	6,856
40-0465-20-04	BIO TOWER MEDIA FILTER REPLACE	0	0	0	0	0
40-0490-20-04	NON DEPRECIABLE CAPITAL ITEMS	0	0	0	0	0
	<i>Capital outlay-----Subtotal</i>	0	31,206	15,864	20,728	6,856
Program Number: 4 WASTEWATER TREATMENT		1,387,419	1,347,439	615,548	1,327,092	1,324,407

Water & Sewer Enterprise Fund Water Utilities Department - Water Billing

Fund: 40 WATER & SEWER FUND		WATER UTILITIES		WATER BILLING		
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0101-20-06	SALARIES OFFICIALS & ADMIN	41,410	49,926	23,513	47,102	47,632
40-0106-20-06	SALARIES-OFFICE & CLERICAL	98,383	105,375	52,387	109,042	116,126
40-0107-20-06	SALARIES-SKILLED CRAFT	123,135	143,869	70,710	143,869	151,133
40-0109-20-06	SALARIES-OVERTIME	583	1,710	0	1,710	1,710
40-0110-20-06	SALARIES-PART TIME & HOURLY	13,390	0	2,280	0	0
40-0111-20-06	SALARIES-LONGEVITY	2,304	3,648	0	2,640	3,072
40-0122-20-06	TMRS	45,097	51,648	25,041	51,985	52,490
40-0133-20-06	FICA	20,666	23,297	10,653	23,284	24,455
40-0134-20-06	WORKER'S COMPENSATION	4,482	4,454	2,371	4,226	3,679
	<i>Personnel Services-----Subtotal</i>	349,450	383,927	186,955	383,858	400,297
40-0201-20-06	OFFICE SUPPLIES	7,031	4,400	1,668	5,400	4,400
40-0205-20-06	FUEL, OIL & LUBE	8,162	11,000	4,051	10,000	10,000
40-0206-20-06	CLOTHING	615	900	827	900	1,200
40-0213-20-06	MOTOR VEHICLE	1,456	4,000	-795	4,000	4,000
40-0217-20-06	OTHER SUPPLIES	334	340	362	340	400
40-0218-20-06	SMALL TOOLS & MINOR EQUIPMENT	1,298	4,470	749	4,470	3,000
40-0220-20-06	WATER METERS & BOXES	659	2,000	380	2,000	2,000
	<i>Supplies-----Subtotal</i>	19,555	27,110	7,242	27,110	25,000
40-0304-20-06	TELEPHONE-CELLULAR	395	1,000	78	1,000	1,000
40-0305-20-06	OTHER PROFESSIONAL SERVICES	742	1,000	35	1,000	1,000
40-0309-20-06	RADIO REPAIRS	0	200	0	200	200
40-0310-20-06	POSTAGE & FREIGHT	40,135	65,000	30,200	64,000	54,000
40-0316-20-06	CONTRACTED SERVICES	16,541	21,000	5,555	21,000	21,000
40-0323-20-06	SERVICE AGREEMENT-TECHNICAL	3,686	7,140	3,415	7,140	7,140
40-0324-20-06	PRINTING & REPRODUCTION	820	1,500	400	1,500	1,200
40-0342-20-06	REPAIR & MAINTENANCE EQUIPMENT	630	1,350	81	1,350	1,350
40-0345-20-06	CONFERENCE & TRAINING	0	1,000	1,214	1,000	2,000
40-0346-20-06	DUES & SUBSCRIPTIONS	0	100	0	100	100
40-0347-20-06	MISCELLANEOUS	835	500	287	500	500
40-0360-20-06	JANITORIAL CONTRACT	865	900	0	0	0
	<i>Charges for service----Subtotal</i>	64,649	100,690	41,265	98,790	89,490
40-0440-20-06	OTHER MACHINERY & EQUIPMENT	0	0	0	0	0
40-0458-20-06	EQUIPMENT REPLACEMENT FUND	0	15,749	5,702	11,402	8,172
	<i>Capital outlay-----Subtotal</i>	0	15,749	5,702	11,402	8,172
Program Number: 6 WATER BILLING		433,654	527,476	241,164	521,160	522,959

Water & Sewer Enterprise Fund

Water Utilities Department - Engineering

Fund: 40 WATER & SEWER FUND WATER UTILITIES

ENGINEERING

	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0103-20-07 SALARIES-TECHNICIAN	43,859	43,859	21,929	43,859	44,512
40-0108-20-07 SALARIES-SERVICE MAINTENANCE	0	0	0	0	0
40-0111-20-07 SALARIES-LONGEVITY	1,200	1,200	0	1,200	1,200
40-0122-20-07 TMRS	7,644	7,642	3,746	7,696	7,506
40-0133-20-07 FICA	2,598	3,447	1,148	3,447	3,497
40-0134-20-07 WORKER'S COMPENSATION	187	186	99	176	145
<i>Personnel Services-----Subtotal</i>	55,488	56,334	26,922	56,378	56,860
40-0205-20-07 FUEL, OIL & LUBE	2,844	0	1,403	0	0
40-0213-20-07 MOTOR VEHICLE	505	0	428	0	0
<i>Supplies-----Subtotal</i>	3,349	0	1,831	0	0
40-0304-20-07 TELEPHONE - CELLULAR	128	0	78	0	0
40-0309-20-07 RADIO REPAIRS	0	0	0	0	0
40-0315-20-07 GENERAL ADVERTISING	0	0	0	0	0
40-0319-20-07 PLATT FEES	0	0	0	0	0
40-0323-20-07 SERVICE CONTRACTS-TECHNICAL	1,119	1,000	0	1,000	1,000
40-0324-20-07 PRINTING & REPRODUCTION	283	1,200	-320	1,200	1,000
40-0342-20-07 REPAIR & MAINTENANCE EQUIPMENT	0	650	0	650	500
40-0347-20-07 MISCELLANEOUS	0	100	0	100	0
40-0360-20-07 JANITORIAL CONTRACT	865	900	0	0	0
<i>Charges for service----Subtotal</i>	2,395	3,850	-242	2,950	2,500
40-0458-20-07 EQUIPMENT REPLACEMENT FUND	0	2,143	1,072	2,143	2,143
40-0496-20-07 EQUIPMENT REPLACEMENT SUSPENSE	0	0	0	0	0
<i>Capital outlay-----Subtotal</i>	0	2,143	1,072	2,143	2,143
Program Number: 7 ENGINEERING	61,232	62,327	29,583	61,471	61,503
Department Number: 20 WATER UTILITIES	4,608,776	5,566,231	2,523,669	5,587,823	5,690,930

NONDEPARTMENTAL

Nondepartmental covers the cost of services, supplies and capital outlay that benefit all divisions within the Water and Sewer Enterprise Fund.

Water & Sewer Enterprise Fund Nondepartmental

Fund: 40 WATER & SEWER FUND		NONDEPARTMENTAL		NONDEPARTMENTAL		
		Actual	Budget	Actual	Budget	Budget
		2017	2017	6/30/2018	2018	2019
	PAYROLL PLACEHOLDER	0	0	0	0	0
40-0122-21-00	TMRS FOR DRAG-UP	5,285	1,961	6,819	1,961	1,961
40-0123-21-00	LIFE INSURANCE	1,270	1,740	630	1,740	1,914
40-0124-21-00	HEALTH INSURANCE	427,006	386,500	223,519	458,780	504,658
40-0125-21-00	DENTAL INSURANCE	19,155	22,775	8,970	20,300	22,330
40-0127-21-00	SICK LEAVE-ACCRUED RESERVE	4,964	15,000	26,022	15,000	15,000
40-0128-21-00	VACATION-ACCRUED RESERVE	13,083	7,450	13,905	7,450	7,450
40-0133-21-00	FICA FOR DRAG-UP	2,384	995	3,054	995	995
	Personnel Services-----Subtotal	473,147	436,421	282,919	506,226	554,308
	Supplies-----Subtotal	0	0	0	0	0
40-0301-21-00	AUDIT SERVICES	11,925	15,000	0	15,000	15,000
40-0302-21-00	HEALTH CONSULTANT SERVICES	13,584	10,190	6,792	10,190	10,190
40-0305-21-00	OTHER PROFESSIONAL SERVICES	12,957	11,000	2,927	11,000	11,000
40-0307-21-00	TELEPHONE-INTERNET	13,440	14,000	7,920	14,000	14,000
40-0308-21-00	TELEPHONE-LAND	2,970	8,000	1,439	5,000	5,000
40-0309-21-00	TELEPHONE-WIRING	14,974	15,000	7,638	15,000	15,000
40-0310-21-00	POSTAGE & FREIGHT	18,759	15,000	9,577	15,000	15,000
40-0312-21-00	GENERAL ADVERTISING	2,081	2,000	2,771	2,000	2,000
40-0315-21-00	CREDIT CARD FEES	39,372	15,520	21,961	15,520	15,520
40-0317-21-00	RAW WATER RESERVATION FEE	141,190	141,190	55,023	141,190	141,190
40-0321-21-00	SALVINIA CONTROL	25,000	25,000	25,000	25,000	25,000
40-0323-21-00	SERVICE AGREEMENT-TECHNICAL	11,977	13,500	2,679	13,500	13,500
40-0324-21-00	PRINTING & REPRODUCTION	324	750	138	750	750
40-0326-21-00	PROPERTY INSURANCE	35,708	21,000	19,534	39,721	43,693
40-0331-21-00	UNEMPLOYMENT INSURANCE	610	8,819	9,306	8,825	8,825
40-0332-21-00	LIABILITY INSURANCE	39,712	32,000	18,298	32,295	35,525
40-0343-21-00	DUES/ETCOG	0	550	0	550	0
40-0344-21-00	RENTALS	1,634	2,000	622	2,000	2,000
40-0347-21-00	MISCELLANEOUS	2,975	5,000	1,756	5,000	5,000
40-0348-21-00	AMORTIZATION	-47,400	0	0	0	0
40-0349-21-00	DUES/TML & NLC	1,747	1,740	1,747	1,740	1,740
40-0360-21-00	JANITORIAL	0	0	0	10,000	0
40-0399-21-00	BAD DEBT EXPENSE	13,527	0	0	0	0
	Charges for service----Subtotal	357,066	357,259	195,128	383,281	379,933
40-0455-21-00	TRANSFER TO OTHER FUNDS	106,020	0	0	0	0
40-0458-21-00	EQUIPMENT REPLACEMENT FUND	0	0	0	2,260	2,260
	Capital outlay-----Subtotal	106,020	0	0	2,260	2,260
Program Number:	NONDEPARTMENTAL	936,233	793,680	478,047	891,767	936,501
Department Number:	21 NONDEPARTMENTAL	936,233	793,680	478,047	891,767	936,501

INTERFUND TRANSFERS

Interfund Transfers accounts for the allocation of funds due to other internal funds. These are primarily the annual allocation for debt service payments for water and sewer bonds and payment to the General Fund for support services to the Water and Sewer Enterprise Fund provided by the General Fund.

Water & Sewer Enterprise Fund Interfund Transfers

Fund: 40 WATER & SEWER FUND	INTERFUND TRANSFERS	INTERFUND TRANSFERS				
		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
40-0515-22-00	DEBT SERVICE PYMT W&S BONDS	0	2,485,763	2,290,000	2,526,050	2,648,588
40-0517-22-00	DEBT SVC PMT INTEREST	348,049	0	146,825	0	0
40-0519-22-00	LOAN PAYMENT-FILTER MEDIA	0	95,880	0	95,880	95,880
40-0521-22-00	LOAN PAYMENT-EQUIPMENT	0	0	0	118,800	0
40-0520-22-00	INTERFUND TRNF GENERAL FUND	1,153,861	1,153,861	576,930	1,153,861	1,153,861
	<i>Miscellaneous-----Subtotal</i>	1,501,910	3,735,504	3,013,755	3,894,591	3,898,329
Program Number:	INTERFUND TRANSFERS	1,501,910	3,735,504	3,013,755	3,894,591	3,898,329
Department Number:	22 INTERFUND TRANSFERS	1,501,910	3,735,504	3,013,755	3,894,591	3,898,329
Fund Number:	40 WATER & SEWER FUND	7,046,920	10,095,415	6,015,471	10,374,181	10,525,760

OTHER FUNDS

The City maintains other funds that have a specific, designated purpose. Four of these types of funds are included in this section.

Debt Service Fund – The General Obligation Debt Service Fund accounts for revenue and expenditures for the payment of long-term debt principal, interest, and related costs for the Series 2010 & Series 2010A Combination Tax and Limited Surplus Revenue Certificates of Obligation issued in 2010. In November 2006, the City voters authorized the issuance of \$6,230,000 General Obligation Bonds. The proceeds were for the purpose of constructing, renovating, equipping, improving and acquiring land for the City's Public Safety Facilities and for constructing, improving and equipping the City's parks. The Bonds were issued March 1, 2007. On March 10, 2016 the City Commission adopted an ordinance authorizing the issuance of City of Marshall, Texas General Obligation Refunding Bonds, 2016 Series. The issuance of these Bonds resulted in savings of indebtedness on the general obligation debt issued in 2007. In January, 2010, the City Commission adopted an ordinance authorizing the issuance of \$1,140,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2010. The proceeds were for the purpose of constructing, equipping, installing, and improving the air conditioning and heating systems for energy conservation at the City Hall, Convention Center, Library, Police and Fire Stations and to install new light fixtures in the Lions Community Center, Smith Community Center, and the Chamber of Commerce. The certificates were issued January 28, 2010. In May, 2010, the City Commission adopted an ordinance authorizing the issuance of \$2,100,000 Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2010A. The proceeds were for the purpose of improvements to Memorial City Hall. The certificates were issued June 16, 2010. In June, 2017, the City Commission adopted an ordinance authorizing the issuance of an additional \$2,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2017 for the purpose of improvements to Memorial City Hall. The certificates were issued July 13, 2017.

Special Revenue Funds – Several of the City's Revenue Funds are shown in this budget document. These funds are used to account for the

proceeds and expenditures of specific revenue sources that are restricted to expenditures for specified purposes. They are as follows:

- *Hotel/Motel Occupancy Tax Fund*
- *Litter Control Fund*
- *D.A.R.E. Donation Fund*
- *Street Maintenance Fund*
- *Emergency Medical Services – ESD Fund*
- *Municipal Drainage Utility*

Community Development Fund – The City annually receives a Community Development Block Grant from the U. S. Department of Housing and Urban Development (HUD). HUD provides these funds directly to communities to use to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

Equipment Replacement Funds – The Equipment Replacement Funds are internal service funds that provide for the purchase of capital assets.

Capital Improvement Fund – The Capital Improvement Fund is an internal service fund that provides for the improvements to or replacement of capital assets.

Other Funds

**2007 GOB & 2016 GOB Refunding Series Debt Service Funds, Series 2010 & Series
2010A CO Tax and Limited Surplus Revenue Debt Service Funds-**

**Estimated
Revenues**

2007 GENERAL OBLIGATION & 2016 GENERAL OBLIGATION REFUNDING SERIES DEBT
SERVICE FUNDS, SERIES 2010 & SERIES 2010A COMBINATION TAX & LIMITED
SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2017 COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUNDS

ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>TAXES</u>					
62-4000-00-00	Property Taxes	\$726,112	\$654,530	420,646	\$771,397	\$763,127
62-4001-00-00	Delinquent Taxes	37,512	30,000	13,518	30,000	30,000
62-4002-00-00	Penalty & Interest-Taxes	23,358	18,000	42,122	18,000	18,000
	Subtotal	\$786,982	\$702,530	\$476,286	\$819,397	\$811,127
	<u>MISCELLANEOUS REVENUES</u>					
62-5100-00-00	Interest Earned	\$2,326	\$500	\$3,734	\$1,000	\$1,000
62-5110-00-00	Transfer from General Fund	0	0	0	0	0
62-5300-00-00	Bond Proceeds		0	0	0	0
	Subtotal	\$2,326	\$500	\$3,734	\$1,000	\$1,000
	GRAND TOTAL	\$789,308	\$703,030	\$480,020	\$820,397	\$812,127

Other Funds

**2007 GOB & 2016 GOB Refunding Series Debt Service Funds, Series 2010 & Series
2010A CO Tax and Limited Surplus Revenue Debt Service Funds-
Estimated Expenditures**

2007 GENERAL OBLIGATION & 2016 GENERAL OBLIGATION REFUNDING SERIES DEBT
SERVICE FUNDS, SERIES 2010 & SERIES 2010A COMBINATION TAX & LIMITED
SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2017 COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUNDS

ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>DEBT SERVICE</u>					
62-0305-00-00	Professional Services	\$228	\$0	\$0	\$0	\$0
62-0348-00-00	Service Fees/Mgt Fees	8,810	5,000	2,419	6,000	6,000
62-0353-00-00	Interest & Fees	205,812	187,463	110,902	214,274	198,679
62-0354-00-00	Principal Payments	515,000	515,000	605,000	605,000	650,000
	Subtotal	\$729,850	\$707,463	\$718,321	\$825,274	\$854,679
62-0455-00-00	Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$729,850	\$707,463	\$718,321	\$825,274	\$854,679

Other Funds

**2007 GOB & 2016 GOB Refunding Series Debt Service Funds, Series 2010 & Series
2010A CO Tax and Limited Surplus Revenue Debt Service Funds-
Rev & Exp Summary**

2007 GENERAL OBLIGATION & 2016 GENERAL OBLIGATION REFUNDING SERIES DEBT
SERVICE FUNDS, SERIES 2010 & SERIES 2010A COMBINATION TAX & LIMITED
SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2017 COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUNDS

ESTIMATED OPENING BALANCE - 1/1/19 \$390,776

ANTICIPATED REVENUE:

Current Property Tax	\$763,127	
Delinquent Property Tax/Penalty & Interest	48,000	
Interest Income	<u>1,000</u>	
TOTAL REVENUE		812,127

ANTICIPATED EXPENDITURES:

Service Fees/Mgmt Fees	\$6,000	
Interest on Tax Bonds	198,679	
Principal on Tax Bonds	<u>650,000</u>	
TOTAL EXPENDITURES		<u>854,679</u>

ESTIMATED CLOSING BALANCE - 12/31/19 \$348,224

**2007 GOB & 2016 GOB Refunding Series Debt Service Funds, Series 2010 & Series
2010A CO Tax and Limited Surplus Revenue Debt Service Funds-
Requirements**

2007 GENERAL OBLIGATION & 2016 GENERAL OBLIGATION REFUNDING SERIES DEBT
SERVICE FUNDS, SERIES 2010 & SERIES 2010A COMBINATION TAX & LIMITED
SURPLUS REVENUE CERTIFICATES OF OBLIGATION, SERIES 2017 COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUNDS

DEBT SERVICE REQUIREMENTS

2019

GENERAL OBLIGATION BONDS

<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>DESCRIPTION</u>	<u>DEBT OUTSTANDING 1/1/2019</u>	<u>PAYMENT REQUIREMENTS 2019</u>	<u>TAX RATE REQUIRED</u>
2016	2027	General Obligation Refunding Series 2016	\$3,445,000	\$437,000 ^[P 335,000] _[I 102,000]	\$0.419298
		Sub Total	\$3,445,000	\$437,000 ^[P 335,000] _[I 102,000]	\$0.419298

**COMBINATION TAX AND LIMITED SURPLUS
REVENUE CERTIFICATES OF OBLIGATION**

2010	2023	Certificates of Obligation, Series 2010	510,000	111,338 ^[P 95,000] _[I 16,338]	<u>\$0.106828</u>
2010	2025	Certificates of Obligation, Series 2010A	1,135,000	183,782 ^[P 145,000] _[I 38,782]	<u>\$0.176337</u>
2017	2032	Certificates of Obligation, Series 2017	1,950,000	116,559 ^[P 75,000] _[I 41,559]	<u>\$0.111837</u>
		Sub Total	3,595,000	411,679 ^[P 315,000] _[I 96,679]	\$0.395002
		GRAND TOTAL	\$7,040,000	\$848,679 ^[P 650,000] _[I 198,679]	<u>\$0.81430</u>

Hotel/Motel Occupancy Tax Fund-Estimated Revenues

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	<u>TAXES</u>					
03-4011-00-00	Hotel/Motel Tax	\$787,051	\$720,000	\$304,120	\$750,000	\$760,000
03-4002-00-00	Penalty & Interest-Taxes	20	0	3	0	0
	Subtotal	\$787,071	\$720,000	\$304,123	\$750,000	\$760,000
	<u>MISCELLANEOUS REVENUES</u>					
03-5100-00-00	Interest Earned	\$1	\$0	\$1	\$0	\$0
03-5101-00-00	Interest Earned-Texpool D/S	1	0	1	0	0
03-5110-00-00	Interfund Trsf	0	0	0	0	0
	Subtotal	\$2	\$0	\$2	\$0	\$0
	GRAND TOTAL	\$787,073	\$720,000	\$304,125	\$750,000	\$760,000

Hotel/Motel Occupancy Tax Fund-Estimated Expenditures

HOTEL/MOTEL OCCUPANCY TAX FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
<u>TOURISM</u>						
03-0101-30-02	Salaries-Officials & Admin	\$36,302	\$0	\$28,091	\$0	\$0 *
03-0103-30-02	Salaries-Technicians	0	0	21,088	0	0 *
03-0106-30-02	Salaries-Office & Clerical	26,808	0	0	0	0 *
03-0109-30-02	Salaries-Overtime	204	0	0	0	0 *
03-0110-30-02	Salaries-Part/Time & Hourly	13,680	0	0	0	0 *
03-0111-30-02	Salaries-Longevity	0	0	0	0	0 *
03-0122-30-02	TMRS	9,952	0	8,256	0	0 *
03-0133-30-02	FICA	6,167	0	3,784	0	0 *
03-0134-30-02	Workmen's Compensation	252	0	126	0	0 *
03-0311-30-02	Transportation	0	0	0	0	0 *
03-0314-30-02	Tourism Promotion	8,520	398,000	6,284	418,000	418,000
03-0316-30-02	Marshall Depot	18,500	0	3,375	0	0 *
03-0331-30-02	Unemployment Insurance	0	0	0	0	0 *
03-0342-30-02	Repair & maintenance Equipment	120	0	50	0	0 *
03-0349-30-02	Caddo Kennel Club			400		
03-0350-30-02	Josey Ranch	14,000	0	0	0	0 *
03-0351-30-02	Harrison County Historical Museum	7,100	0	1,600	0	0 *
03-0352-30-02	Michelson Museum of Art	8,100	0	0	0	0 *
03-0353-30-02	Tourism Promotion - CVB	95,787	0	25,986	0	0 *
03-0356-30-02	Marshall Regional Arts Council	12,000	0	2,700	0	0 *
03-0365-30-02	Wonderland of Lights	50,000	0	33,792	0	0 *
03-0373-30-02	Boogie Woogie Promotion	9,000	0	4,000	0	0 *
03-0375-30-02	Get Healthy Marshall	14,000	0	0	0	0 *
03-0406-30-02	Other Machinery & Equipment	62,838	0	0	0	0 *
304490-30-02	Non Depreciable Capital Items	4,026	0	0	0	0 *
03-0420-30-02	Equipment	0	0	0	0	0 *
	Subtotal	\$397,356	\$398,000	\$139,532	\$418,000	\$418,000
<u>DEBT SERVICE</u>						
03-0514-30-05	Interfund Transfer	\$195,988	\$177,638	\$0	\$276,330	\$300,340
03-0515-30-05	Debt Service Payment	0	0	0	0	0
03-0517-30-05	Interest & Fees	0	0	0	0	0
03-0520-30-05	G.F. Interfund Trsf	0	145,000	0	0	0
	Subtotal	\$195,988	\$322,638	\$0	\$276,330	\$300,340
	GRAND TOTAL	\$593,344	\$720,638	\$139,532	\$694,330	\$718,340

* Provided for under 03-0314-30-02 Tourism Promotion

Hotel/Motel Occupancy Tax Fund-Revenue & Expenditure SummaryHOTEL/MOTEL OCCUPANCY TAX FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19	(\$161,589)
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ESTIMATED REVENUE:

Hotel/Motel Taxes	\$760,000
TOTAL REVENUE	760,000

ESTIMATED EXPENDITURES:

Tourism	\$418,000
Debt Service	300,340
TOTAL EXPENDITURES	<u>718,340</u>

ESTIMATED CLOSING BALANCE - 12/31/19	<u><u>(\$119,929)</u></u>
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Other Funds
Litter Control Fund-Estimated Revenues

LITTER CONTROL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
	<u>FEES</u>					
13-4423-00-00	Litter Control Contributions	\$6,326	\$6,700	-\$3,212	\$6,700	\$6,700
13-4429-00-00	Litter Control Fees	46,274	48,700	0	48,700	48,700
	Subtotal	\$52,600	\$55,400	-\$3,212	\$55,400	\$55,400
	<u>MISCELLANEOUS REVENUES</u>					
	Subtotal	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$52,600	\$55,400	-\$3,212	\$55,400	\$55,400

Other Funds
Litter Control Fund-Estimated Expenditures

LITTER CONTROL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>PUBLIC WORKS</u>					
13-0357-00-00	Litter Control-Special Litter Pickup	\$6,500	\$8,000	\$3,000	\$8,000	\$8,000
13-0358-00-00	Litter Control-Streets	46,100	47,400	20,210	47,400	47,400
	Subtotal	\$52,600	\$55,400	\$23,210	\$55,400	\$55,400
	<u>PARKS & RECREATION</u>					
13-0359-00-00	Litter Control-Parks	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$52,600	\$55,400	\$23,210	\$55,400	\$55,400

Other Funds

Litter Control Fund-Revenue & Expenditure Summary

LITTER CONTROL FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19 \$0

ANTICIPATED REVENUE:

Contributions and Fees	\$55,400	
Interest	<u>0</u>	
TOTAL REVENUE		55,400

ANTICIPATED EXPENDITURES:

Litter Control-Contracted Services	\$47,400	
Litter Control-Special Pickups	8,000	
Litter Control-Parks	<u>0</u>	
TOTAL EXPENDITURES		<u>55,400</u>

ESTIMATED CLOSING BALANCE - 12/31/19 \$0

D.A.R.E. Donation Fund-Estimated Revenues

D.A.R.E. DONATION FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
21-4005-00-00	State Grant	\$0	\$0	\$0	\$0	\$0
21-5044-00-00	DARE/DAP	\$654	\$1,800	\$500	\$1,000	\$1,000
	<u>MISCELLANEOUS REVENUES</u>					
21-5100-00-00	Interest Earned	\$187	\$0	\$157	\$0	\$0
21-5125-00-00	Miscellaneous Revenue	0	0	0	0	0
21-5126-00-00	Special Donations	0	0	0	0	0
	Subtotal	\$187	\$0	\$157	\$0	\$0
	GRAND TOTAL	\$841	\$1,800	\$657	\$1,000	\$1,000

D.A.R.E. Donation Fund-Estimated Expenditures

D.A.R.E. DONATION FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	<u>PUBLIC SAFETY</u>					
21-0217-00-00	D.A.R.E. Supplies/Services	\$529	\$3,500	\$0	\$2,200	\$2,200
21-0345-00-00	D.A.R.E. Conference and Training		2,000	0	2,000	2,000
21-0347-00-00	D.A.R.E. Miscellaneous	1,300	2,000	2,300	2,000	2,000
	Subtotal	\$1,829	\$7,500	\$2,300	\$6,200	\$6,200
00-0021-04-90	Non Depreciable Asset Items		\$0	\$0	\$0	\$0
	GRAND TOTAL	\$1,829	\$7,500	\$2,300	\$6,200	\$6,200

D.A.R.E. Donation Fund-Revenue & Expenditure SummaryD.A.R.E. DONATION FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19 \$27,799

ANTICIPATED REVENUE:

Donations	\$1,000	
Interest	<u>0</u>	
TOTAL REVENUE		1,000

ANTICIPATED EXPENDITURES:

D.A.R.E. Supplies/Services	\$2,200	
D.A.R.E. Conference & Training	2,000	
D.A.R.E. Miscellaneous	2,000	
D.A.R.E. Improvements-Data Processing	<u>0</u>	
TOTAL EXPENDITURES		<u>6,200</u>

ESTIMATED CLOSING BALANCE - 12/31/19 \$22,599

Other Funds
Street Maintenance Fund-
Estimated Revenues

STREET MAINTENANCE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>FEES</u>					
80-4004-00-00	Sales Tax - Street Maintenance	\$516,532	\$506,250	\$266,506	\$525,257	\$535,937
	Subtotal	\$516,532	\$506,250	\$266,506	\$525,257	\$535,937
	<u>MISCELLANEOUS REVENUES</u>					
80-5100-00-00	Interest Earned	\$621	\$0	\$829	\$0	\$0
	Subtotal	\$621	\$0	\$829	\$0	\$0
	GRAND TOTAL	\$517,153	\$506,250	\$267,335	\$525,257	\$535,937

Other Funds
Street Maintenance Fund-
Estimated Expenses

STREET MAINTENANCE FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
80-0408-00-00	Street Improvement	\$491,728	\$506,250	\$0	\$525,257	\$458,839
80-0425-00-00	Cars & Trucks	0	0	0	0	77,098
	Total	<u>\$491,728</u>	<u>\$506,250</u>	<u>\$0</u>	<u>\$525,257</u>	<u>\$535,937</u>

Other Funds
Street Maintenance Fund-
Revenue & Expenditure Summary

STREET MAINTENANCE FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19	\$19,157
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ANTICIPATED REVENUE:

Sales Tax-Street Maintenance	\$535,937
TOTAL REVENUE	535,937

ANTICIPATED EXPENDITURES:

Street Improvement	\$458,839
Capital Outlay	\$77,098
TOTAL EXPENDITURES	<u>535,937</u>

ESTIMATED CLOSING BALANCE - 12/31/19	<u><u>\$19,157</u></u>
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Other Funds
Emergency Medical Services - ESD Fund
Estimated Revenues

EMERGENCY MEDICAL SERVICES-ESD
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
	<u>FEES</u>					
82-4410-00-00	Emergency Service District Contracts	\$126,000	\$126,000	\$160,700	\$164,400	\$160,700
	Subtotal	126,000	126,000	160,700	164,400	160,700
	GRAND TOTAL	\$126,000	\$126,000	\$160,700	\$164,400	\$160,700

Other Funds
Emergency Medical Services - ESD Fund
Estimated Expenditures

EMERGENCY MEDICAL SERVICES-ESD
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
82-0347-00-00	EMS Expenses from General Fund	\$174,712	\$38,000	\$19,748	\$38,000	\$38,000
82-0460-00-00	Lease/Purchase Ambulance (2013)	40,627	40,619	0	0	0
82-0460-00-00	Lease/Purchase Ambulance (2017)	0	45,000	0	0	0
	Total	\$215,339	\$123,619	\$19,748	\$38,000	\$38,000

Other Funds
Emergency Medical Services - ESD Fund
Revenue & Expenditure Summary

EMERGENCY MEDICAL SERVICES-ESD
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19	-\$72,514
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ANTICIPATED REVENUE:

Emergency Service Districts	\$160,700
TOTAL REVENUE	160,700

ANTICIPATED EXPENDITURES:

EMS Expenses from General Fund	38,000
TOTAL EXPENDITURES	<u>38,000</u>

ESTIMATED CLOSING BALANCE - 12/31/19	<u><u>\$50,186</u></u>
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Other Funds
Municipal Drainage Fund
Estimated Revenues

MUNICIPAL DRAINAGE UTILITY FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>FEES</u>					
84-4200-00-00	DRAINAGE UTILITY FEE	\$216,892	\$190,050	\$171,482	\$380,100	\$380,100
	SUBTOTAL	\$216,892	\$190,050	\$171,482	\$380,100	\$380,100
	<u>MISCELLANEOUS REVENUES</u>					
84-5100-00-00	INTEREST EARNED	\$0	\$75	\$0	\$150	\$500
	SUBTOTAL	\$0	\$75	\$0	\$150	\$500
	GRAND TOTAL	\$216,892	\$190,125	\$171,482	\$380,250	\$380,600

Note: The 2017 Budget for Municipal Drainage Fund was only for six months.

Other Funds
Municipal Drainage Fund
Estimated Expenses

MUNICIPAL DRAINAGE UTILITY FUND
ESTIMATED EXPENSES

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
84-0107-00-00	SALARIES-SKILLED CRAFT	0	15,744	6,984	31,488	30,742
84-0108-00-00	SALARIES-SERVICE MAINTENANCE	0	26,452	17,665	52,904	67,080
84-0109-00-00	SALARIES-OVERTIME	0	1,500	1,219	3,000	0
84-0111-00-00	SALARIES-LONGEVITY	0	668	0	1,336	144
84-0122-00-00	TMRS	0	7,653	4,418	15,306	16,086
84-0133-00-00	FICA	0	3,394	1,979	6,788	7,494
84-0134-00-00	WORKER'S COMPENSATION	0	2,223	0	4,446	216
	<i>Personnel Services-----Subtotal</i>	0	57,634	32,265	115,268	121,762
84-0203-00-00	MEDICAL & CHEMICAL	0	375	12	750	750
84-0205-00-00	FUEL, OIL & LUBE	0	2,250	0	4,500	4,500
84-0206-00-00	CLOTHING	0	300	1,252	600	600
84-0210-00-00	SIGN SUPPLIES	0	875	0	1,750	1,750
84-0213-00-00	MOTOR VEHICLE	0	875	30	1,750	1,750
84-0217-00-00	OTHER SUPPLIES	0	100	111	200	200
84-0218-00-00	SMALL TOOLS & MINOR EQUIPMENT	0	250	470	500	500
84-0219-00-00	REPAIR & MAINTENANCE SUPPLIES	1,244	2,500	10,335	5,000	5,000
	<i>Supplies-----Subtotal</i>	1,244	7,525	12,210	15,050	15,050
84-0304-00-00	TELEPHONE - CELLULAR	0	700	254	1,400	1,400
84-0305-00-00	OTHER PROFESSIONAL SERVICES	4,032	15,000	1,690	30,000	30,000
84-0306-00-00	SPRAY CONTRACT	0	10,000	9,000	20,000	20,000
84-0309-00-00	RADIO REPAIRS	0	250	0	500	500
84-0312-00-00	GENERAL ADVERTISING	3,151	0	0	0	0
84-0316-00-00	CONTRACTED SERVICES	0		42		
84-0324-00-00	PRINTING & REPRODUCTION	1,047	250	0	500	500
84-0331-00-00	UNEMPLOYMENT INSURANCE			398		
84-0342-00-00	REPAIR & MAINTENANCE EQUIPMENT	0	500	32	1,000	1,000
84-0344-00-00	RENTALS	0	250	0	500	500
84-0345-00-00	CONFERENCE & TRAINING	0	75	0	150	150
84-0346-00-00	DUES & SUBSCRIPTIONS	0	75	0	150	150
84-0347-00-00	MISCELLANEOUS	0	100	181	200	200
84-0399-00-00	BAD DEBT EXPENSE	1,071	0		0	0
	<i>Charges for service-----Subtotal</i>	9,301	27,200	11,597	54,400	54,400

Other Funds
Municipal Drainage Fund
Estimated Expenses

		Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
84-0410-00-00	CULVERTS	0	12,500	0	25,000	25,000
84-0415-00-00	DETENTION PONDS	0	5,000	0	10,000	10,000
84-0416-00-00	DRAINAGE IMPROVEMENTS	0	50,000	3,637	100,000	100,000
84-0425-00-00	CARS & TRUCKS			30,768		
84-0440-00-00	OTHER MACHINERY & EQUIPMENT	0	10,000	44,935	20,000	20,000
84-0458-00-00	EQUIPMENT REPLACEMENT	0	5,000	0	10,000	10,000
	<i>Capital outlay-----Subtotal</i>	0	82,500	79,340	165,000	165,000
	<i>Subtotal</i>	10,545	174,859	135,412	349,718	356,212
	<u>DEBT SERVICE</u>					
84-0510-22-00	LOAN MATCH RESERVE	0	15,000	0	15,000	11,894
84-0515-22-00	DEBT SERVICE PAYMENTS	0	0	0	15,000	11,894
84-0517-22-00	DEBT SVC PMT INTEREST	0	0	0	600	600
	<i>Subtotal</i>	0	15,000	0	30,600	24,388
	GRAND TOTAL	10,545	189,859	135,412	380,318	380,600

Note: The 2017 Budget for Municipal Drainage Fund was only for six months.

Other Funds
Municipal Drainage Fund
Revenue & Expenditure Summary

MUNICIPAL DRAINAGE FUND
REVENUE AND EXPENDITURE SUMMARY

ESTIMATED OPENING BALANCE - 1/1/19 \$266

ANTICIPATED REVENUE:

Municipal Drainage Fees	\$380,100	
Interest	<u>500</u>	
TOTAL REVENUE		380,600

ANTICIPATED EXPENDITURES:

Personnel Services	\$121,762	
Supplies	\$15,050	
Charges for Services	54,400	
Capital Outlay	165,000	
Debt Service	<u>24,388</u>	
TOTAL EXPENDITURES		<u>380,600</u>

ESTIMATED CLOSING BALANCE - 12/31/19 \$266

Other Funds
Community Development Block Grant Fund

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	2018-2019*
	<u>BUDGET</u>
Grant Amount	\$342,676
Funds Available for Appropriation	<u>\$342,676</u>
 <u>ESTIMATED EXPENDITURES</u>	
Administration	68,535
Code Enforcement	50,000
Boys & Girls Club	20,000
Mission Marshall Food Bank	12,000
Marshall/Harrison County Literacy Center	15,000
Demolition & Blight Removal	60,000
Housing Rehabilitation	<u>117,141</u>
 TOTAL EXPENDITURES	 <u>\$342,676</u>
 BALANCE	 <u><u>\$0</u></u>

* The accounting year for the Community Development Block Grant Program is June 1-May 31.

Other Funds
Replacement Fund-
General Fund
Estimated Revenues

REPLACEMENT FUND - GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
	<u>MISCELLANEOUS</u>					
66-5100-00-00	Interest Earned	\$2,121	\$0	\$764	\$0	\$0
66-5110-00-00	Interfund Transfer		0.00	0.00	0.00	0.00
66-5112-00-00	Payment for Equipment Cost		53,587	23,588	50,124	106,791
	GRAND TOTAL	\$2,121	\$53,587	\$24,352	\$50,124	\$106,791

Other Funds
Replacement Fund-
General Fund

Estimated Expenditures

REPLACEMENT FUND - GENERAL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
<u>GENERAL FUND</u>						
Police Dept						
66-0440-03-03	Patrol	\$0	\$0	\$0	\$0	\$23,535
	Sub Total	\$0	\$0	\$0	\$0	\$23,535
Fire Dept						
66-0440-04-02	Fire Suppression		\$0	\$0	\$0	\$0
	Sub Total	\$0	\$0	\$0	\$0	\$0
Support Services:						
Library						
66-0420-16-01	Improvements-Data Processing		\$0	\$0	\$10,000	\$0
IT						
66-0420-16-02	Improvements-Data Processing		5,200	0	12,000	28,000
66-0421-16-02	Computer Replacement		0	0	12,000	
66-0425-16-02	Cars & Trucks		0	0	27,000	
Fleet						
66-0440-16-03	Other Machinery & Equipment		8,500	0	0	0
Buildings						
66-0440-16-04	Other Machinery & Equipment		4,900	0	0	0
Parks & Recreation-Parks						
66-0425-14-04	Cars & Trucks		40,000	0	0	0
66-0440-14-04	Other Machinery & Equipment		7,700	0	22,000	
66-0421-14-04	Splash Pad (Partial)					77,000
Parks & Recreation-Golf						
66-0440-14-06	Trim Mower		0	0	30,000	
	Sub Total	\$0	\$66,300	\$0	\$113,000	\$105,000
Planning & Development:						
Code Enforcement						
66-0425-15-03	Cars & Trucks		\$0	\$0	\$24,000	
	Sub Total	\$0	\$0	\$0	\$24,000	\$0
	GRAND TOTAL	\$0	\$66,300	\$0	\$137,000	\$128,535

**Other Funds
Replacement Fund-
General Fund
Revenue & Expenditure
Summary**

REPLACEMENT FUND - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2019

OPENING BALANCE - 1/1/19		\$28,878
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ESTIMATED REVENUE:

Interfund Transfer	\$0	
Payments from Departments	106,791	
TOTAL REVENUE		106,791

ESTIMATED EXPENDITURES:

General Fund		
Police Dept	\$23,535	
Support Services-IT	28,000	
Support Services-Parks & Recreation-Parks	\$77,000	
TOTAL EXPENDITURES		128,535

ESTIMATED CLOSING BALANCE - 12/31/19		\$7,134
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Other Funds
Replacement Fund-
General Fund
Expenditure Budget Detail

REPLACEMENT FUND - GENERAL FUND
EXPENDITURE BUDGET DETAIL.
2019

General Fund

Police Department Special Services

Weapons

\$23,535

\$23,535

Support Services-Information Technology

Core Switch/Manager

28,000

28,000

Support Services-Parks and Recreation

Splash Pad Partial

77,000

77,000

Total Replacement Fund - General Fund Expenditures

\$128,535

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Estimated Revenues

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	Actual 2017	Budget 2017	Actual 6/30/2018	Budget 2018	Budget 2019
	<u>MISCELLANEOUS</u>					
18-5100-00-00	Interest Earned	\$3,879	\$0	\$2,487	\$0	\$0
18-5112-00-00	Payment for Equipment Costs		106,020	42,266	84,528	65,841
	GRAND TOTAL	\$3,879	\$106,020	\$44,753	\$84,528	\$65,841

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Estimated Expenditures

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
<u>WATER & SEWER ENTERPRISE FUND:</u>						
	Water Administration					
18-0420-40-01	Improvements-Data Processing		\$0	\$0	\$0	\$0
18-0425-40-01	Cars & Trucks	0	0	0	22,000	0
	Sub Total Water Administration	0	0	0	22,000	0
	Water Production					
18-0405-40-02	Improvements-Buildings		0	0	0	0
18-0440-40-02	Other Machinery & Equipment		29,250	0		59,311
	Sub Total Water Production	0	29,250	0	0	59,311
	Water Distribution/Collection					
18-0425-40-03	Cars & Trucks		25,135	0		113,598
18-0440-40-03	Other Machinery & Equipment		7,300		230,100	
	Sub Total Water Dist/Collection	0	32,435	0	230,100	113,598
	Wastewater Treatment					
18-0425-40-04	Cars & Trucks	0	71,307	0	0	37,350
18-0440-40-04	Other Machinery & Equipment		0	0	0	34,464
	Sub Total Wastewater Treatment	0	71,307	0	0	71,814
	GRAND TOTAL	\$0	\$132,992	\$0	\$252,100	\$244,723

Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Revenue & Expenditure Summary

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND
REVENUE AND EXPENDITURE SUMMARY

OPENING BALANCE - 1/1/19		\$294,943
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ESTIMATED REVENUE:

Interfund Transfer	0	
Payments from Departments	65,841	
TOTAL REVENUE		65,841

ESTIMATED EXPENDITURES:
Water & Sewer Enterprise Fund:

Water Production	59,311	
Water Distribution/Collection	113,598	
Wastewater Treatment	71,814	
TOTAL EXPENDITURES		244,723

ESTIMATED CLOSING BALANCE - 12/31/19		\$116,061
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Other Funds
Replacement Fund-
Water & Sewer Enterprise Fund
Expenditure Budget Detail

REPLACEMENT FUND - WATER & SEWER ENTERPRISE FUND

EXPENDITURE BUDGET DETAIL.

2019

Water & Sewer Enterprise Fund:

Water Production

Truck - 1/2 Ton V8	\$37,580	
Steaming Current Monitor	12,800	
Pulsafeeder Chemical Pumps (2)	4,500	
Hach DR-2900 Lab Spectrophotometer	4,431	
Filter # 7 Media	<u>16,250</u>	
Total		\$75,561

Water Distribution/Collection

Asphalt Patch Truck (1/2)	77,098	
3/4 T Pickup	<u>36,500</u>	
Total		113,598

Wastewater Treatment

Influent Lift Station Hoist	13,414	
Wastewater Lab - analytical Balance	4,800	
3/4 T Pickup	<u>37,350</u>	
Total		55,564

Total Replacement Fund Expenditures	<u><u>\$244,723</u></u>
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Other Funds
Capital Impr Fund-
General Fund
Estimated Revenues

CAPITAL IMPROVEMENT FUND - GENERAL FUND
ESTIMATED REVENUES

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>Actual</u> <u>2017</u>	<u>Budget</u> <u>2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Budget</u> <u>2018</u>	<u>Budget</u> <u>2019</u>
	<u>MISCELLANEOUS</u>					
68-5110-00-00	Interfund Transfer	\$200,000	\$0	\$0	\$0	\$0
	GRAND TOTAL	<u>\$200,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Funds
Capital Impr Fund-
General Fund

Estimated Expenditures

CAPITAL IMPROVEMENT FUND - GENERAL FUND
ESTIMATED EXPENDITURES

<u>ACCT</u>	<u>DEPARTMENT</u>	<u>Actual 2017</u>	<u>Budget 2017</u>	<u>Actual 6/30/2018</u>	<u>Budget 2018</u>	<u>Budget 2019</u>
	<u>GENERAL FUND</u>					
68-0405-01-00	Improvements-Buildings	\$54,914	\$83,800	\$0	\$0	\$0
68-0440-01-00	Other Machinery & Equipment	26,644	0	0	0	0
68-0305-01-01	Professional Fees	4,540	0	0	0	0
	GRAND TOTAL	\$86,097	\$83,800	\$0	\$0	\$0

**Other Funds
Capital Impr Fund-
General Fund
Revenue & Expenditure
Summary**

CAPITAL IMPROVEMENT FUND - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

2019

OPENING BALANCE - 1/1/19

\$362,527

ESTIMATED REVENUE:

Interfund Transfer

\$0

TOTAL REVENUE

0

ESTIMATED EXPENDITURES:

General Fund

\$0

TOTAL EXPENDITURES

0

ESTIMATED CLOSING BALANCE - 12/31/19

\$362,527

CAPITAL OUTLAY

This section of the 2019 Budget contains a separate listing of expenditures in departmental budgets for capital assets. These are things the City will purchase or improvements to city facilities or infrastructure that cost a considerable amount of money and are intended to last a long time. Examples are equipment purchases, street improvements and water/sewer line improvements.

Capital Outlay

<u>2019 BUDGET</u>		
<u>CAPITAL OUTLAY</u>		
<u>ACCT</u>	<u>DEPARTMENT/DIVISION-DESCRIPTION</u>	<u>BUDGET</u> <u>2019</u>
<u>GENERAL FUND</u>		
<u>POLICE-PATROL</u>		
01-0460-03-03	LEASE/PURCHASE PAYMENTS (PATROL CARS)	314,804
		<u>\$314,804</u>
<u>FIRE-SUPPRESSION</u>		
01-0460-04-02	LEASE/PURCHASE PAYMENTS	\$167,446
01-0458-04-02	EQUIPMENT REPLACEMENT FUND PMTS	48,265
		<u>\$215,711</u>
<u>PUBLIC SERVICES-STREETS</u>		
01-0408-05-02	STREET IMPROVEMENTS	\$894,565
01-0458-05-02	EQUIPMENT REPLACEMENT FUND PMTS	6,403
		<u>\$900,968</u>
<u>PLANNING & DEVELOPMENT -</u>		
<u>BUILDING PERMITS & INSPECTIONS</u>		
01-0458-15-02	EQUIPMENT REPLACEMENT FUND PMTS	\$7,800
		<u>\$7,800</u>
<u>PLANNING & DEVELOPMENT -</u>		
<u>CODE ENFORCEMENT</u>		
01-0458-15-03	EQUIPMENT REPLACEMENT FUND PMTS	\$4,194
		<u>\$4,194</u>
<u>SUPPORT SERVICES-LIBRARY</u>		
01-0414-16-01	BOOK PURCHASE PROGRAM	\$55,000
01-0420-16-01	IMPROVEMENTS-20 COMPUTERS	8,000
01-0440-16-01	MACHINERY & EQUIPMENT	6,000
		<u>\$69,000</u>
<u>SUPPORT SERVICES-INFORMATION TECHNOLOGY</u>		
01-0420-16-02	DATA PROCESSING IMPROVEMENTS	\$57,000
01-0421-16-02	COMPUTER REPLACEMENT	30,000
01-0458-16-02	EQUIPMENT REPLACEMENT FUND PMTS	8,388
		<u>\$95,388</u>
<u>SUPPORT SERVICES-BUILDINGS</u>		
01-0405-16-04	IMPROVEMENTS - BUILDINGS (AIR CONDITIONERS)	\$53,750
01-0458-16-04	EQUIPMENT REPLACEMENT FUND PMTS	5,817
		<u>\$59,567</u>
<u>SUPPORT SERVICES-PARKS & RECREATION</u>		
<u>PARKS</u>		
01-0458-14-04	EQUIPMENT REPLACEMENT FUND PMTS	\$19,696
		<u>\$19,696</u>

Capital Outlay

<u>ACCT</u>	<u>DEPARTMENT/DIVISION-DESCRIPTION</u>	<u>BUDGET</u> <u>2019</u>
	<u>SUPPORT SERVICES-PARKS & RECREATION</u>	
	<u>GOLF COURSE</u>	
01-0458-14-06	EQUIPMENT REPLACEMENT FUND PMTS	6,232
		<u>\$6,232</u>
	<u>TOURISM & PROMOTIONS-COMMUNITY FACILITIES-</u>	
	<u>CONVENTION/COMMUNITY CENTERS</u>	
01-0426-17-01	FURNITURE & FIXTURES (TABLES AND CHAIRS)	\$6,000
		<u>\$6,000</u>
	<u>TOURISM & PROMOTIONS-COMMUNITY FACILITIES-</u>	
	<u>MEMORIAL CITY HALL</u>	
01-0426-17-05	FURNITURE & FIXTURES (TABLES AND CHAIRS)	\$3,000
		<u>\$3,000</u>
	<u>CAPITAL OUTLAY</u>	
01-0405-23-00	IMPROVEMENTS-BUILDINGS	\$210,000
		<u>\$210,000</u>
	TOTAL GENERAL FUND	<u>\$1,908,166</u>

Capital Outlay**WATER & SEWER ENTERPRISE FUND****WATER PRODUCTION**

40-0458-20-02	EQUIPMENT REPLACEMENT FUND PMTS	\$17,069
		<u>\$17,069</u>

DISTRIBUTION/COLLECTION

40-0411-20-03	IMPROVEMENTS-SEWER MAINS & SVS	\$399,800
40-0412-20-03	IMPROVEMENTS-WATER MAINS & SVS	399,800
40-0435-20-03	FIRE HYDRANT	25,000
40-0442-20-03	ANNUAL MANHOLE REHAB	25,000
40-0458-20-03	EQUIPMENT REPLACEMENT FUND PMTS	29,341
		<u>\$878,941</u>

WASTEWATER TREATMENT

40-0458-20-04	EQUIPMENT REPLACEMENT FUND PMTS	\$6,856
		<u>\$6,856</u>

WATER BILLING

40-0458-20-06	EQUIPMENT REPLACEMENT FUND PMTS	\$8,172
		<u>\$8,172</u>

ENGINEERING

40-0458-20-07	EQUIPMENT REPLACEMENT FUND PMTS	\$2,143
		<u>\$2,143</u>

NONDEPARTMENTAL

40-0458-21-00	EQUIPMENT REPLACEMENT FUND PMTS	\$2,260
		<u>\$2,260</u>

SUB-TOTAL WATER & SEWER ENTERPRISE FUND\$915,441

40-0519-22-00	FILTER MEDIA LOAN PAYMENT	\$95,880
		<u>\$95,880</u>

TOTAL WATER & SEWER ENTERPRISE FUND\$1,011,321**TOTAL GENERAL FUND & WATER & SEWER ENTERPRISE FUND**\$2,919,487